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The Solicitors' Journal

[ESTABLISHED 1857.] [REGISTERED AS A NEWSPAPER.]

VOL. LXXVI. No. 16 [PAGES 257 TO 276]. **Saturday, April 16, 1932.** PUBLISHED WEEKLY. PRICE ONE SHILLING.

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NOTICE IS ALSO GIVEN that the Annual General Meeting will be held at this office immediately after the above-mentioned Meeting to receive and consider the Annual Report and Accounts for the year ending 31st December, 1931, to declare a dividend, to elect Directors in the place of those retiring, to appoint Auditors, and to transact the ordinary business of the Society.

By Order of the Board.
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The Solicitors' Journal

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Current Topics.

The New Judge.

RUMOUR HAS been persistent during recent weeks that The Honourable GEOFFREY LAWRENCE, K.C., was to be one of the new judges. Rumour, it is true, is not always justified by the event, but in this instance it has proved to be accurate, Mr. LAWRENCE having been selected to fill the place on the Bench rendered vacant by the appointment of Mr. Justice WRIGHT as a Lord of Appeal in Ordinary. Mr. LAWRENCE comes of a legal stock, his distinguished father, Lord TREVETHIN, now in his eighty-ninth year, having been a judge of the King's Bench Division from 1904 to 1921, and Lord Chief Justice of England from 1921 to 1922. Like his father, the new judge is an excellent lawyer, and has a pleasing manner in court. For some years past he has been briefed in a large number of Canadian appeals to the Judicial Committee of the Privy Council. This is abundantly borne out by an examination of the Appeal Cases for 1930 and 1931; in the former year he appeared in no fewer than nine cases, all of them of constitutional importance, and in the later year, when the appeals from Canada were fewer, he appeared in four. Bearing in mind that all appeals do not find their way into the reports, this is a remarkable record of first-class work. Moreover, Mr. LAWRENCE has had several important appointments, the duties of which involved time and labour in their performance. Thus, he was Attorney-General to the Prince of Wales, Recorder of Oxford, and counsel to the Jockey Club. In the latter capacity, it will be remembered, he appeared in the recent case of *Chapman* v. *Ellesmere*, which excited a good deal of public as well as legal interest. During the war he did excellent service, being twice mentioned in despatches, gaining the D.S.O., and retiring with the rank of Colonel. With these varied qualifications, and in addition being young as judges go, he will, we feel sure, make a notable addition to the judicial strength of the King's Bench Division.

A Clearance Order.

WHAT WAS stated by counsel for the applicant to be the first case under s. 11 of the Housing Act, 1930, recently came before Mr. Justice SWIFT in *In re Bowman; South Shields (Thames-street) Clearance Order*, 1931 (76 SOL. J. 273). The applicant was the owner of the freehold of two properties and the leaseholder in respect of a number of others in an area in South Shields in respect of which the local authority had made a Clearance Order. The Order stated that the houses were unfit for human habitation and were to be vacated and pulled down at the expense of the immediate owners, that no building was to be put up again in the area, and no compensation was to be paid to the owner. There were three main grounds of objection to the Order, one of these being that the Order was not within the powers of the Act on the facts. The other two objections were that the Order as made by the local authority was not in the prescribed form, as, instead of the statutory twenty-eight days allowed from the date the Order becomes operative for the vacating of buildings within the area (Housing Act, 1930, Sched. 1, r. 1), only seven days were specified for most of the appellant's property, and that an essential part of the prescribed form of Order was omitted altogether, namely, the "starred" note which indicated that an application to the High Court might be made under s. 11 (3). The application was dismissed with costs, such costs to include both those of the Minister and of the local authority. The burden of double costs is a grievous one for an owner who is also burdened with the expense of pulling down his property without compensation, and, as his Lordship rightly remarked, it is to be hoped that the possibility of avoiding such double costs will receive consideration in the future.

An article dealing with this interesting decision at greater length appears at p. 263 of this issue.

Another Housing Act Injustice.

THERE APPEARS to be no end to the injustices inflicted by the Housing Acts. By s. 46 of the Housing Act, 1925, it is enacted that no compensation shall be paid in respect of dwelling-houses (as distinct from the site) included in clearance (unhealthy) areas. Further, if the cleared site is to be used for re-housing persons of the working classes, the unfortunate owner does not receive even the bare site value of his land, for this is to be subject to a reduction factor ascertainable by a formula which many experts say is unworkable, but which, workable or not, means that the reduction is generally between 20 and 40 per cent. Having acquired all the dwelling-houses in an unhealthy area on this basis, it not infrequently happens that the local authority proceeds so leisurely with the process of demolition that in some cases as long as eight years elapse before the demolition is completed, in the meantime collecting the rents from the tenants who are allowed to remain in occupation until the houses are actually required for demolition. This is, of course, a well-known fact and the attention of the Minister of Health has on more than one occasion been drawn to it, but without effect. It now appears that s. 1 of the 1930 Act permits a further injustice, viz., the inclusion in an unhealthy area of vacant land which has never been built on. Though this vacant plot may be of considerable size (there

appears to be no legal limit in the Act) the result will be that compensation for such land is assessed subject to the special provisions of s. 46, instead of under the Acquisition of Land (Assessment of Compensation) Act, 1919, which latter Act would give the owner the market value of his land.

Crime and Punishment in 1930.

CURRENT THEORIES of punishment receive no sharper test than the criminal statistics published from time to time by the Home Office. In the latest Blue-book, issued by that department (H. M. Stationery Office, Cmd. 4036, price 3s. 6d. net), on this topic, several interesting and remarkable facts emerge. The report deals with the year 1930, and points out that crimes against property which, before 1930, had been steadily increasing to a point where the pre-war level had been reached and passed, maintained their increase. Simple and minor larcenies rose by 7,467, "breakings-in" and related offences by 3,256, and various frauds by 1,141. Robberies rose by fifty, and crimes of violence against the person, other than sexual crimes, which had fallen steadily for some years past, showed a rise of 136. The predominant increase is still in the realm of crimes against property, an increase which is attributable to the incoming of the motor age. The total increase in crimes known to the police was 12,450 over the 1929 figures, and the incidence per million population rose from 3,398 to 3,694. The courts during 1930 had attempted to stem the tide of crime by awarding longer sentences in cases where they did not use the Probation of Offenders Act. It is gratifying to note that this statute is still used very freely, especially as two-thirds of all the persons found guilty of crime are of ages below thirty, only one-quarter being from thirty to fifty years of age, the remainder being over fifty. The report points out that this transfer of the preponderance of crime to the young is no isolated phenomenon, but has been continuing for some years past, in spite of the decrease in the number of young people owing to the increased expectation of life and the fall in the birth-rate. The proportion of persons dealt with under the Probation of Offenders Act diminished with each succeeding age group, but even so, the proportion for all ages taken together was 48 per cent. The remaining 52 per cent. comprised 28,402 persons, of whom 13,762 were sent to prison, about 750 to Borstal Institutions, 532 to penal servitude, 338 for three years, fifty-seven for three and a half or four years, ninety-six for five years, twenty-eight for six to seven years, twelve for eight to ten years, and one to more than ten years. There was also a marked tendency during 1930 on the part of the Courts of Assize and of Quarter Sessions to order the less severe form of corporal punishment, the birch, instead of the "cat," as well as to award longer sentences which protected the public for longer periods, rather than to award corporal punishment, the deterrent effect of which was doubtful. If there are "a thousand paths that slope the way to crime," there must be a thousand methods of dealing with crime, efficacious or ineffective, according to the needs of the time.

Widows Left Penniless.

A CASE, on the face of it a hard one, was recently reported, in which a widow, accused and convicted of theft, told the story of her misfortunes. She stated that she had helped her husband to bring his business to success, and that he had recently died worth several thousand pounds. Latterly, however, he had become infatuated with a younger woman and had deserted his wife for her. During his life he had made the wife an allowance after he left her, as, of course, the law would have compelled him to do. It put no such compulsion on him in respect of his estate, however, and he left it all to the other woman. Two comments no doubt lie: first, that the man might have told an entirely different story in his own justification; and secondly, that destitution does not excuse theft. The broad point remains, however, that the widow's story could not be countered by any assertion that the law would forbid so gross a misuse of testamentary liberty, and, assuming she was innocent of matrimonial offence, in most other countries there would have been compulsory provision for her out of her husband's estate. For general discussion of the matter we may perhaps refer readers to our former article "Inalienable Family Rights in Property," 70 SOL. J. 236, and note "Inalienable Portions," 72 SOL. J. 308. Since these were published, however, it may be of interest to record that an important addition has been made to those systems which give a widow an inalienable portion, in the State of New York. By a Statute of 1929 (c. 229), amending the previous law, the spouse of a testator who dies after 31st August, 1930, can elect against a will to take his or her share of the deceased's estate as on intestacy, but not to more than half the value. There are certain modifications, the general effect of which is that if the surviving spouse is left twenty-five hundred dollars by the will, and a life interest in as much as he or she would otherwise take on intestacy, the right of election cannot be exercised. New York thus falls into line with the majority of the other American States. The right to take the compulsory portion is, of course, forfeited by divorce and by judicial separation, and also by a husband who neglects to provide for his wife, and by either spouse who deserts the other. The right to disinherit children, it may be added, is the rule rather than the exception in America, though in some States there is a limit placed on bequests to charity.

Income Tax and Crime.

CAN THE Crown be said to "consecrate a crime" if it requires income tax to be paid on the profits of an illegal "trade or vocation," under Sched. D of the Income Tax Act, 1918 (8 & 9 Geo. 5, c. 40)? In *Mann* v. *Nash* 76 SOL. J. 201 Mr. Justice ROWLATT decided that the profits from the admittedly illegal trade of dealing in and using "diddler" or "fruit" machines were assessable to income tax. This mechanism is an American importation which enables the person operating it to gamble by inserting an American five cent piece or metal disk of the same size and weight. The assessments in respect of which the appellant appealed were in respect of the years ended 5th April, 1926, 1927 and 1928, and were for sums amounting in the aggregate to £11,800. The Commissioners had found as a fact that the provision of "diddler" machines formed part of the appellant's ordinary business, and made the assessments accordingly. Mr. Justice ROWLATT, however, preferred to face the question whether income tax could be charged on the profits of illegal trade. Some interesting decisions were referred to by his lordship, one of the earliest being *Partridge* v. *Mallandaine* (1886), 18 Q.B.D. 276, in which DENMAN, J., held that a bookmaker's profits were profits of a "vocation" and therefore assessable under 5 & 6 Vict. c. 35, Sched. D, although the bets themselves out of which the profits arose were null and void under the Gaming Act, 1845 (8 & 9 Vict. c. 109), s. 18. His lordship also referred to *Minister of Finance* v. *Smith* [1927] A.C. 193, in which the Privy Council held that profits arising in Ontario from liquor traffic which was illegal in that province were assessable "income" within the Income War Tax Act, 1917. Lord HALDANE, in that case, said that persons who came within the terms of the Act could not "defeat taxation by setting up their own wrong." Mr. Justice ROWLATT, in *Mann* v. *Nash*, said that the State was merely looking at an accomplished fact, not condoning or taking part in it. The somewhat startling result seems to follow that the receiver of stolen goods is carrying on a "trade" within the Income Tax Act, 1918, and the burglar is carrying on a vocation, and that the profits of both are assessable to income tax under Sched. D. This inference seems inevitable, but in practice no doubt the enterprising burglar places the "profits of his vocation" as far from the eyes of the income tax authorities as he does from the equally vigilant eyes of Scotland Yard.

Criminal Law and Practice.

FINGER PRINTS AND CRIME.—Readers of detective fiction are familiar with the importance of finger print evidence as an aid to tracing criminals. We are now assured by a finger print expert from Scotland Yard, in the course of his cross-examination at the Old Bailey on 6th April in a shop-breaking case, that "there may probably be two in every 4,000,000,000" persons whose finger prints correspond. At Cardiff City Sessions on the same day another finger print expert put the same proposition a little differently when he said that, so far as he knew, there had never been a case in the world of two people having the same characteristic marks, and added that in finger prints identification the authorities never make a mistake. It is not often possible to furnish finger print evidence of identification nowadays, even the most inexperienced of criminals being usually forearmed against such a contingency. In the cases in question the finger prints were found on glass, in one case on a broken fanlight, in the other on a wine bottle. An even more susceptible material is candle-grease, and one would hardly expect any criminal to be so foolish as to use it. Yet in *R.* v. *Castleton* (1909), 3 Cr. App. Rep. 74, the only evidence against the prisoner consisted of finger prints on a candle left behind. It was argued that the candle might have been "planted" there by one of the prisoner's criminal associates, but the Court of Criminal Appeal refused to disturb the verdict of the jury, and agreed with the evidence of the finger print expert. In a later case in which the court accepted expert finger print evidence (*R.* v. *Bacon*, 11 Cr. App. Rep. 90) the appeal was against sentence, and the appellant had protested that previous convictions for various crimes which had been proved against him at the trial were not really his. The court refused to reduce the sentence. The apparent infallibility of finger print experts must not, however, lead these gentlemen to imagine that they have a right to the finger prints of all and sundry. It has been held that it is illegal, without the consent of the person charged, to take his finger prints after pleading not guilty to a charge of theft and before his trial, and it is defamatory to put his finger prints on the criminal records or "Thieves' Gallery" at Scotland Yard (*Adamson* v. *Martin* (1916), S.C. 319). The right to take finger prints is governed by regulations made by the Secretary of State under the Penal Servitude Act, 1891, s. 8, and applies to "all prisoners who may for the time being be confined in any prison." If, however, a finger print is in reality "an unforgeable signature" (to quote Griffith, C.J., in the Australian case of *Parker* v. *R.* (1912), 14 C.L.R. 681), the only reason why banks do not require their customers' thumb prints is that the customers would probably object, owing to a somewhat unreasonable association of ideas.

SUMMONS FOR CARELESS DRIVING.—An important decision, of interest to motorists, has been made at Alnwick, Northumberland, Police Court. In a case where a Newcastle woman motorist was charged with driving her car without due care and attention, and also without reasonable consideration, her solicitor took objection to the charge of driving without reasonable consideration, on the grounds that neither a notice nor a summons had been served within fourteen days, in accordance with s. 21 of the Road Traffic Act.

The Police-Superintendent prosecuting contended, however, that this section did not make it necessary to serve a notice or a summons within fourteen days in respect of this charge. Since the High Court decision in *Rex* v. *Surrey Justices: Ex parte Witherick*, he said, this charge had been divorced from the first part of s. 12 of the Act, and therefore the police were under no legal obligation to serve notice or summons within fourteen days in respect of driving without reasonable consideration.

The Clerk to the Court agreed with the prosecution, disallowed the solicitor's contention, and went so far as to say that the police were under no obligation to serve notice or summons within fourteen days, even in respect of the charge of driving without due care, as the words "driving without due care" were not mentioned in s. 21.

Unauthorised Letter Carrying.

A CASE, which came before the Brighton magistrates on 12th April, reveals the little known or, if known, little appreciated fact that the Postmaster-General has a statutory monopoly with regard to the handling of correspondence—the infringement of which renders the offender liable to a penalty of £5 in respect of every letter conveyed through other than Government channels. By the Post Office Act, 1908, the Postmaster-General is invested with "the exclusive privilege of conveying from one place to another all letters" and of "performing all the incidental services of receiving, collecting, sending, despatching, and delivering," except in the cases therein set out. The Act applies to the whole of His Majesty's Dominions where posts or post communications are for the time being established, subject to provisions contained in the Act with regard to British possessions. The Act contains six exceptions drafted, indeed, in terms wide enough to cover certain common usages, but it may be doubted whether there are many who have not unwittingly transgressed the Act. These exceptions relate to letters sent "by a private friend in his way, journey, or travel" and delivered by him to the person to whom they are directed or "by a messenger on purpose, concerning the private affairs" of sender or recipient. "Commissions or returns thereof, and affidavits and writs, process or proceedings, or returns thereof, issuing out of a court of justice" are also excepted as are letters sent out of the British Isles by a "private vessel." The last two exceptions, which relate to letters of merchants, etc., and letters concerning goods sent by common carriers and delivered with the goods, apply only where the handling of the communications is unaccompanied by reward or profit therefor. Subject as aforesaid, a special prohibition from dealing in such matters (even if not for reward) relates to common carriers, owners, masters or commanders of ships, passengers of others on board, and those on board a vessel "passing or repassing on a river or navigable canal." In the case referred to the defendant was charged with "unlawfully conveying otherwise than by post 9,840 letters not excepted from the exclusive privilege of the Postmaster-General, and with unlawfully performing otherwise than by post a service incidental to conveying, to wit, delivering letters addressed 'For the lady of the house' to several addresses at Brighton which were specified." The words are from the report of the matter in *The Times* of 13th April, 1932. The defendant's firm had received an order to address and post 10,000 envelopes containing complimentary tickets for an exhibition organized to take place in Brighton, and had intimated that the cost of postage would amount to £20 16s. 8d. The defendant himself, being in the district, arranged to deliver personally, and by others acting under his direction, the bulk of the letters, all of which he passed through a franker stamper. This was altered to make it appear that only 160 letters which were posted had passed through. The rest were delivered at a cost to the defendant of £10 10s. It was stated that the monopoly was of historic character, arising as it did in the Middle Ages when it was the prerogative of the Crown, and being subsequently incorporated in the law in Stuart and Cromwellian times. It was submitted that there had been a plain and deliberate breach of the regulations which, on the statutory basis of £5 per letter, rendered the offender liable to a penalty of £49,200. On the other hand, it was argued that the matter came within the exception relating to letters sent by messenger concerning the private affairs of the sender. The summonses were dismissed on payment of 15 guineas costs, the Chairman remarking "It is a very lucky let-off."

Decisions and Notes on L.P.A., 1925

(*Continued from p.* 240.)

The portions published last week of this article dealt with the decisions and difficulties on the commencement and sub-ss. (1) and (2) of para. 1. This week's portion of this article deals with the decisions and difficulties on the remaining provisions of Pt. IV.

Para. 1 (3) Settled land.

This provision does not apply where the legal estate is in trustees or personal representatives,(24) or where para. 4 (added in 1926) applies.

Here "settled land" means "settled land according to the law in force before 1926,"(25) and does not include the case of land owned in shares by absolute owners subject only to a jointure.(26)

The trustees in whom the land vests are the trustees (if any) of the settlement, for the purposes of the S.L.A., 1882 to 1890, under the pre-1926 law,(27) but for this purpose there must be at least *two* trustees at the end of 1925.(28)

If there are not two or more such trustees and notwithstanding that the settlement has come to an end, new trustees of the settlement can be appointed by the court(29) or by a sole trustee of the settlement for the purposes of the S.L.A., 1882 to 1890.(30)

Where para. 1 (3) applies, the statutory trustees can, under L.P.A., 1925, s. 28 (1) (as amended in 1926), exercise the wider powers conferred by the settlement.

Para. 1 (4) Public Trustee cases.

Proviso (i). Until the Public Trustee has accepted the trust, notices to him of dealings with equitable interests in the proceeds of sale seem to be ineffectual to preserve or obtain priority.

Proviso (iii) "Persons interested" include persons who at the end of 1925 were trustees for sale of one or more shares.(31) Presumably these words include personal representatives but not bare trustees of a share.(32) Probably the persons interested have to be ascertained as at the date of appointment and not as at the end of 1925.(33)

If A died before 1926 intestate and owning an undivided share of freehold land, an assignment of dower in severalty could not be made, and his widow took the income of one-third of A's share,(34) and so is one of the persons interested in the income of the land.

It has been generally assumed that the persons making the appointment can appoint all or any of themselves to be trustees,(35) but the propriety of their doing so has been doubted.(36)

The appointors have to obtain "the consent of any incumbrancers of undivided shares." This is not limited to incumbrances on the shares in right of which the appointment is made. It would seem that an appointment made without the consent of an incumbrancer, known or unknown, is not effective, except in favour of a purchaser, to appoint new trustees and cause the legal estate to be vested in them.(37)

(24) See note (12) *supra*.
(25) *In re Ryder and Steadman's Contract* [1927] 2 Ch. 62.
(26) *Ibid.*, and see *In re Earl of Carnarvon's Settled Estates* [1927] 1 Ch. 138, at p. 155.
(27) *In re Catchpool* [1928] Ch. 429.
(28) *In re Price* [1929] 2 Ch. 400.
(29) *In re Catchpool* [1928] Ch. 429, at p. 433.
(30) *In re Price* [1929] 2 Ch. 400, at p. 405.
(31) *In re Cliff Contract* [1927] 2 Ch. 94; Cf. *In re Hayward* [1928] Ch. 367.
(32) See *In re Forster* [1929] 1 Ch. 146.
(33) A different view is expressed in "The Conveyancer," vol. 15, p. 127, and is based on *Re Kempthorne* [1930] 1 Ch. 268.
(34) See Bright's "Law of Husband and Wife" (1849), vol. 1, p. 371.
(35) See 74 Sol. J. 749; "Prideaux," 22nd ed., vol. 3, p. 495; Butterworth's Cumulative Supplement, No. 5 (1931), p. 918; "Key and Elphinstone," 12th ed., vol. 1, p. 1058, note (*b*).
(36) Williams' "Contract of Sale of Land," p. 228, note.
(37) E.g. for the purposes of an action for ejectment of a tenant, see 72 Sol. J. 26 and 43.

Notwithstanding L.P.A., 1925, s. 10 (1), it seems necessary on a sale of the land to show that the appointment was effectual and accordingly to abstract the title to the shares in right of which the appointment was made,(38) including (it is suggested) incumbrances on such shares. Presumably pre-1926 appointments of new trustees carrying the legal estate in such shares should be abstracted, to show that the legal estate in the entirety is not so held by trustees as to bring the case within para. 1 (1).

Para. 1 (9).

"Incumbrancer" includes an annuitant, whose annuity is charged on the entirety of the land.(39) The consent of the annuitant to a sale does not cause the annuity to "pass to or become vested in any other person or persons or a corporation."(40)

Para. 1 (10).

This para. is the subject of an elaborate discussion in Williams' "The Contract of Sale of Land," at pp. 231-3. Under this provision title cannot be made under the Settled Land Acts, 1882 to 1890 (repealed by S.L.A., 1925), or under any Act replaced by L.P.A., 1925.

Para. 1 (11) (i).

Trustees for sale of an undivided share are persons interested in such share for the purposes of this provision.(41)

Para. 1 (12).

The meaning of the word "incumbrance" is discussed in Williams' "The Contract of Sale of Land," at p. 222 *et seq.*

3.—THE VESTING OF LAND UNDER PARA. 2.

Where land is settled on A for life, with remainder to persons as tenants in common, and A dies after 1925, this paragraph does not apply, and the case comes under s. 36 of the S.L.A., 1925.(42)

"Possession" has the same meaning as in para. 1.(43)

It seems very doubtful what happens to the legal estate where para. 2 applies and the land is not settled land—e.g., where land at the end of 1925 was held in undivided shares, subject to a term affecting the entirety and producing no rent, and also where at the end of 1925 one share was not "vested in possession."(44)

4.—THE VESTING OF LAND UNDER PARA. 4 (ADDED BY AMENDING ACT OF 1926).

This paragraph only applies where the interests of the tenants for life are followed by a vested indefeasible limitation not in undivided shares; but dealings with or devolutions of any interest under the settlement are ignored.(45)

Thus the paragraph does not apply where—

(*a*) A person had at the end of 1925 power to appoint the land amongst a class of persons.(45)

(*b*) On the cesser of the life interests the land is to be held on trust for sale and for division of the proceeds.(46)

(*c*) The entirety of the land is limited so as to devolve on one of the tenants for life originally or previously entitled.(47)

Where the legal estate is at the end of 1925 in trustees or personal representatives, and para. 4 applies, it would seem that the land vests in the tenants for life.

Paragraph 4 does not follow the wording of para. 1 or para. 2—e.g., there is no reference to the estates for life being "in possession" or to land held at the end of 1925.

(*To be continued.*)

(38) On this point, the specimen abstract No. 2 in the 6th Schedule to L.P.A., 1925, seems rather misleading.
(39) *In re Pedley* [1927] 2 Ch. 168.
(40) *Ibid.*, at p. 174.
(41) *Darlington* v. *Darlington* (1926), 70 Sol. J. 775.
(42) *In re Cugny's Will Trusts* [1931] 1 Ch. 305.
(43) *In re Stamford and Warrington* [1927] 2 Ch. 217, at p. 221.
(44) See note (10), *supra*.
(45) *In re Colyer's Farningham Estate* [1927] 1 Ch. 677.
(46) *In re Higgs' and May's Contract* [1927] 2 Ch. 249; *In re Price* [1929] 2 Ch. 400.
(47) *In re Barrat* [1929] 1 Ch. 336, at p. 340.

England and the Irish Free State: A Constitutional Problem.

MR. DE VALERA, as executive President of the Irish Free State, has announced his intention to introduce two measures into its Legislature, the first to abolish the oath now compulsory on its members, and the second to repudiate payment of certain debts to the British Treasury.

As a constitutional issue, the repudiation of debt may be regarded as of far less importance than that of the oath. It would be pleasant to be able to state that repudiation of debt is something simply not done by Parliaments under the British flag. Since Mr. LANG's recent action in New South Wales, however, this boast can hardly now be made. In Australia there is provision for the Commonwealth to guarantee a State's debt, and take it over on default, but there is no machinery for money due to England or English creditors to be collected from the Irish Government. The obvious method of imposing special taxes on Irish produce exported to England would, no doubt, be an easy and practical measure, but it would be an avoidance rather than a solution of the general constitutional problem of how to deal with a British Dominion which, as most Englishmen would feel, dishonoured the flag by repudiating its obligations. The expedient of a special tariff might be applied against any foreign country in the circumstances, but foreign repudiation would not touch honour. Perhaps it is fair to observe, however, that the repudiation of debt by various American states to foreign bondholders does not appear to give Americans generally any qualms as to a blot on the escutcheon of the United States.

The oath contained in cl. 4 of the Articles of Agreement in the Schedule to the Irish Free State (Agreement) Act, 1922, is given "the force of law" by s. 1 (1) of that Act. Clearly, the phrase "the force of law" applies here territorially to Southern Ireland, and the manifest intention of the Act was that members of the Free State Parliament should be bound to take this oath until released from that obligation by the Parliament of the United Kingdom. It may be supposed that any legal tribunal to which the case could be submitted would so find.

If the matter could have been referred last year to such a tribunal, one might have predicted with confidence that an Irish statute to repeal the oath would have been held *ultra vires* the Irish Parliament, by virtue of s. 2 of the Colonial Laws Validity Act, 1865, just as, for example, an Act to re-establish slavery would have been *ultra vires* if passed by any Dominion or other legislature within the British Empire. Since last year, however, the Statute of Westminster has been passed, and by s. 2 (2), no law of a Dominion Parliament can be void or inoperative on the ground that it is repugnant to the provisions of any existing or future Act of Parliament of the United Kingdom. The Irish Free State is a Dominion as defined by the Statute, which thus appears to give it the same legislative freedom as a foreign country. There are certain sections in the Statute saving the British North America Acts as to Canada, and the Constitution Acts of Australia and New Zealand, but there is no saving for the Irish Free State (Agreement) Act, 1922. Consequently, it would be difficult to deny that Mr. DE VALERA and a Parliament of his supporters would be within their legal rights in repudiating the oath. It would, however, be as manifest a breach of faith, as Germany's was in invading Belgium. It is understood that the "treaty" has been registered at Geneva, so that the League of Nations may thus possibly adjudicate. If it does so, however, it will be on the footing that the treaty was made by two independent nations free to negotiate with each other and bind themselves in honour without duress and without regard to previous relationship, just as, for example, the United States might negotiate a treaty with Great Britain. The Geneva tribunal might, perhaps, give its own decision as to how far the Statute of Westminster affects the matter.

If, however, the Irish Free State Parliament is free, so is that of the United Kingdom, and it would be open to our Parliament to decree that any Dominion the Government of which repudiated even such a modified oath of allegiance as that in the "treaty" should no longer remain a member of, to adopt the wording of the Act of 1922, "the Commonwealth of Nations known as the British Empire." This would virtually be expulsion from the British Empire. Given the entire repudiation of allegiance the stark choice would have to be made whether a country which *de facto* was a republic, and cast off all obligations under our flag, should continue to be allowed its benefits while disclaiming its burdens, or whether membership of the British Empire should be absolutely unconditional, carrying privileges, but not imposing duties or liabilities.

Expulsion from the British Empire is, no doubt, without precedent, and thus the idea might give pause to a government. There are, however, at least two precedents of cession of territory within the Empire, namely that of the thirteen American colonies which successfully rebelled against KING GEORGE III, and Heligoland, ceded to Germany without, perhaps, much regard to the wishes of its inhabitants. They were, however, allowed to retain British nationality if they so wished, and were excused conscription, the treaty with Germany appearing in the Schedule to the Anglo-German Agreement Act, 1890 (c. 32).

So far as the territory of the United States was concerned, the War of Independence virtually ended in conquest. After conquest, the conquerors can dictate to the inhabitants of the conquered territory, if they so please, that the latter shall become subject to their allegiance. This was the course adopted in respect of the Transvaal farmers, who were required to take the oath of allegiance or betake themselves from British territory. Suggestions have been made that, if the oath were repudiated, the Southern Irish would *ipso facto* become aliens. This, however, is by no means clear, if the British Nationality and Status of Aliens Acts, 1914 and 1918, remain unmodified. By s. 1 (1) (*a*) of the 1914 Act, persons born within His Majesty's Dominions and allegiance are deemed to be natural-born British subjects, and if "within His Majesty's Dominions" refers to the date of birth the status of Southern Irishmen will remain unchanged. Some cases as to the status of persons who were resident in America both before and after the successful rebellion may be deemed relevant. In *Doe d. Thomas* v. *Acklam* (1824) 2 B. & C. 779, it was held that such persons *primâ facie* became subject to American allegiance, but in *Doe d. Auchmuchty* v. *Mulcaster* (1826) 3 B. & C. 771, that the presumption could be rebutted in the case of those who adhered to the British Government. The American Government, as the treaty of peace was construed, did not therefore object to the retention of British allegiance by individual inhabitants. In the present circumstances, our Parliament could, no doubt, denationalise all Southern Irish natives, with, if thought fit, an exception for those who took the usual oath of allegiance as set forth in the Second Schedule to the 1914 Act. In such case, if Mr. DE VALERA'S Government forbade natives within its jurisdiction to take this oath, they would all become aliens. The exact value of the oath contained in the 1922 Act has not been weighed in court, and perhaps might rather be regarded as a political puzzle than as a test of loyalty.

If the inhabitants of Southern Ireland are not to be subject to the allegiance, it is difficult to find any substantial difference between its status *vis-à-vis* the British Empire and that of France, for neither Frenchmen nor Southern Irishmen would be bound by the lawful commands of the King of England, and the Irish Free State would for every practical purpose, including, of course, the abolition of the Privy Council appeal, have become a republic.

Given the clear and deliberate breach of the "treaty" by the Irish Free State against the will of the British Government,

the latter has the alternative of two courses, namely to subdue the Irish Free State to its will by force, or submit to the breach, with or without such peaceful reprisals as it would make in the circumstances against a foreign government dishonouring its obligations. Assuming the former course out of the question, the latter must be taken, and the issue whether there should be reprisals, and, if so, of what nature, would remain for future consideration.

Reconstructed Buildings and Ancient Lights.

In the recent case of *News of the World* v. *Allen Fairhead and Sons* [1931] 2 Ch. 402, two important principles are to be observed in conflict. The first of them, that a dominant owner is not entitled substantially to increase the burden of an easement upon the servient property, is one of general application to all kinds of easements; the second, which relates only to the right to light, demands the exclusion of light not protected by prescription in estimating whether the proposed or effected alteration of the servient premises will amount to an actionable nuisance within the standard posited by *Colls* v. *Home & Colonial Stores* [1904] A.C. 179. Apart from its innate reasonableness this second proposition is supported by the following dicta of Lord Lindley in the case just mentioned: "As regards light coming from other quarters, such light cannot be disregarded; for, as pointed out by James, V.-C., in the *Dyers' Co.* v. *King*, L.R. 9 Eq. 438, the light from other quarters, and the light the obstruction of which is complained of, may be so much in excess of what is protected by law as to render the interference complained of non-actionable. I apprehend, however, that light to which a right has not been acquired by grant or prescription, and of which the plaintiff may be deprived at any time, ought not to be taken into account."

The nature of the difficulty will be more apparent when it is appreciated that on demolition of old premises having prescriptive rights and the erection of a new building on the same site, the windows of which correspond only partially with those of the old, there are three classes of aperture: (1) portions of the old windows in respect of which there is no corresponding opening in the new building, (2) portions of the new windows which do not correspond with the ancient openings, and (3) areas occupied by old and new windows alike. These, for the sake of brevity, will be referred to hereinafter as "old," "new" and "coinciding" apertures respectively. It will be clear that, since the new apertures would not be protected by prescription, a rigid application of the second principle mentioned above would involve an exclusive consideration of the light passing through the coinciding apertures, and the question whether a new obstruction by the servient owner amounted to an actionable nuisance would depend upon the quantum of light passing to the dominant tenement on the supposition that the new apertures were blocked up; and it is further clear that in a case where there were "old" apertures such a proceeding would involve a direct conflict with the principle first stated that a dominant owner is not entitled to increase the burden of an easement upon the servient tenement.

The principle just mentioned is too well known to need amplification here, but its application to two cases of light should be shortly stated. In *Ankerson* v. *Connelly* [1907] 2 Ch. 678, the dominant owner had—as his principal expert witness admitted—deprived himself by his own building of practically the whole of the light formerly passing to the ancient windows. The general ground of the decision of the Court of Appeal, which affirmed the judgment of Warrington, J. ([1906] 2 Ch. 544), to the effect that such owner no longer had any enforceable right, was thus stated by Cozens-Hardy, M.R.—"In a case like that it seems to me that when the defendant by his own act has blocked practically the whole of the light which the room had before, it does almost necessarily and inevitably follow that the obstruction (even the complete obstruction) of the small remnant of light which remained would not by itself be an actionable wrong in respect of the old light to the premises, and that, I think, is the view which the learned judge really took. I do not imagine for a moment that the learned judge intended to lay down the general proposition that any alteration by a house owner of part of the lights which light his house, by blocking up a window, or something of that kind, is an abandonment or destruction of all his rights in respect of the residue of the ancient lights . . . But, dealing with a case like this, I think the learned judge was right in saying that what the defendant had done had substantially destroyed all the lights in the house and that it was a case of *de minimis* which was left." Sir Gorell Barnes intimated that he was not wholly in accord with the reasoning of the learned judge in the court below on the legal points raised, but held that the matter could be disposed on the facts alone, and by the negative answer which they provided to the question: "Did the plaintiffs do anything which they were not entitled to do before the alterations which were effected by the defendants?" The principle that a dominant may not increase the burden of easement is clearly a logical antecedent of this judgment.

In *Bailey & Son* v. *Holborn & Frascati* [1914] 1 Ch. 598, the dominant owners had acquiesced, for a consideration, in a partial diminution of the light coming to their ancient windows over one of the servient tenements, and Sargant, J., accepted the proposition that until twenty years had elapsed they were not in a position to claim over other servient property any greater easement than had been claimable prior to the acquiescence. The contrary would clearly have justified an increased burden due to the act of the dominant owners. But they had not, in the opinion of the learned judge, forfeited the diminished right unless their conduct had rendered it impossible to say how much light they would have been entitled to under the old state of affairs. His Lordship quoted with approval the following passage from p. 547 of the 8th edition of "Gale on Easements" (p. 494, 11th ed.): "It would seem clear that, after an alteration in an ancient window whereby its size was decreased, the dominant proprietor would not be entitled to prevent the erection of buildings which, though obstructing the altered window, would not, before the alteration, have caused an illegal obstruction within the rule laid down in the *Colls' Case*. This principle was applied in *Ankerson* v. *Connelly*." The learned judge continued: "Converting that passage from a negative proposition into a positive proposition and applying it not to an alteration of a window, but to an alteration in the light coming over adjoining property brought about with the assent or permission of the owner of the dominant tenement, it seems to me that it is true to say that an abstraction of light coming over adjoining property acquiesced in or consented to by the owner of the dominant tenement does not entirely negative his right to an easement of light over other adjoining property, though it does not give him any further right over that second adjoining property so as to prevent the erection of a building which he could not have prevented had he not assented to the prior abstraction of light over the first adjoining property." On a review of the facts, which need not further detain us, it was held that the case was not one where a mandatory injunction could appropriately be granted, and the plaintiffs were awarded £150 damages in respect of the new obstruction. The foregoing cases illustrate the fact that servient owner's burden may not be increased either by the dominant owner's building operations or by the latter's acquiescence in partial obstruction by other servient owners; but it would appear that the burden of a particular owner would accidentally be increased when the prior obstruction did

not amount to nuisance and thus enable the dominant owner to restrain it. This point has never been judicially determined. If it arose in the present state of the law, the court would be faced with the alternative of maintaining the dominant owner's right at the cost of an increased burden upon the remaining servient property, or of measuring the servient owner's liability by reference to the original conditions and depriving the dominant owner of a right which would have been lost through no fault of his own.

Turning now to our second principle concerning light derived from new openings, some of the older cases adopted the view that a servient owner was justified in obstructing ancient lights if that were the inevitable consequence of his undoubted right to obstruct new windows—see *Renshaw* v. *Bean* (1852), 18 Q.B. 112; *Hutchinson* v. *Copestake* (1860), 9 C.B. (N.S.) 863. This view was negatived in *Taplin* v. *Jones* (1865), 11 H.L.C. 290, but it is to be observed that the dominant owner, who had made extensive alterations in his property involving the enlargement of ancient windows and the provision of new ones, restored the building to its original form by blocking the new and enlarged apertures before claiming the prescriptive rights which were considered by the House of Lords. The decision in his favour was in reality based upon the fact that the alterations did not involve abandonment of the original rights, but the point now under review was treated by Lord WESTBURY in the following terms: "By opening the new windows he does no injury or wrong in the eye of the law to his neighbour, who is at liberty to build up against them, so far as he possesses the right of so building on his land; but it must be remembered that he possesses no right of building so as to obstruct the ancient window; for to that extent his right of building was gone by the indefeasable right which the statute has conferred. Believing this to be the sound principle, I cannot accept the reasoning on which the decisions in *Renshaw* v. *Bean* and *Hutchinson* v. *Copestake* were founded . . . Upon examining the judgments it will be seen that the opening of the new windows is treated as a wrongful act done by the owner of the ancient lights, which occasions the loss of the old right he possessed; and the court asks whether he can complain of the natural consequences of his own act. I think two erroneous assumptions are involved in or underlie this reasoning: first, that the act of opening the new windows was a wrongful one; and, secondly, that such wrongful act is sufficient in law to deprive the party of his right under the statute."

The substantial conclusion derivable from the foregoing case is that the provision of additional window area does not *per se* imply abandonment of rights in respect of ancient windows and (*vide* Lord LINDLEY'S *dicta, supra*) being obstructible at will is not to be taken into account in estimating whether a proposed alteration of the servient tenement will amount to an actionable nuisance. But, in order that no additional burden be laid upon the servient property, it is essential that (in the terminology adopted herein) the coinciding apertures be substantially the same as the old; and a dominant owner who has chosen to reduce the former to a series of peepholes may well find himself in the position of the defendant in *Ankerson* v. *Connelly*, having by his own act deprived himself of the right he once possessed.

The position is thus stated by FARWELL, J., in *News of the World* v. *Allen Fairhead & Sons* (*supra*): "The true view is this: If the plaintiff pulls down the building with ancient light windows and erects a new building totally different in every aspect, but having windows to some extent in the same position as the old windows, he cannot require the servient owners to do more than see that the ancient lights, if any, to which he is still entitled are not obstructed to the point of nuisance. He cannot require them not to obstruct non-ancient light merely because a portion of the window through which that non-ancient light enters his premises, also admits a pencil of ancient light. If the obstruction of the pencil itself causes a nuisance the plaintiff is entitled to relief, but if taking the building as it stands the pencil obstruction causes no nuisance at all, the plaintiff is not entitled to relief."

With regard to the obstruction of the pencil itself, it would appear that the dominant owner loses his right when it is impossible to sever the increased burden which the diminution of the opening or acquiescence in a prior obstruction casts upon the servient tenement. So long as this is capable in some measure of assessment—as in *Bailey & Son* v. *Holborn and Frascati*—the right, albeit diminished, remains, but when, as in *Ankerson* v. *Connelly* and *News of the World* v. *Allen Fairhead & Sons*, the alterations effected by the dominant owner are of so radical a character that it is impossible any longer to say what acts of the servient owner would amount to nuisance, the right is extinguished. One thing is certain, and with it we may fittingly conclude: the principle that obstructible light is to be disregarded in cases of this nature is subservient to that which prevents a dominant owner increasing the burden of an easement over the servient tenement.

Clearance Order.

FIRST OPPOSITION APPLICATION.

THE first application under s. 11 of the Housing Act, 1930, in which the applicant sought to question the validity of a clearance order made by a local authority and confirmed, subject to certain modifications, by the Minister of Health, was heard on the 6th April, by Mr. Justice SWIFT, who has been appointed to deal with these applications. When it is realised that the legislation authorising the making of clearance orders provides that the immediate owners of property comprised in an order may be required to demolish the property at their own expense and without being entitled to any compensation whatever, and further, that no building may be put up again in the clearance area without the consent of the local authority, then some indication of the serious importance of this matter is abundantly apparent. It is, of course, particularly serious for those immediate owners who are lessees, and cases of great hardship may well occur.

The first point of substance determined by Mr. Justice SWIFT in the recent application, was that from the decision of the local authority and the Minister of Health, there is no appeal on questions of fact. This matter fell for consideration when counsel for the applicant began to deal with the evidence relating to the condition of the applicant's property. Objecting emphatically that that court was not a tribunal of appeal on fact the Solicitor-General, for the Minister of Health, said that what the judge had to decide was whether something had been done which was not within the powers of the Act, or whether some requirement of the Act had not been complied with. Mr. Justice SWIFT said that he was satisfied as to what his duty was in that respect. The making of the clearance order, he explained, was in the first place the business of the local authority; when they had made it on such information as they had it might be allowed or disallowed by the Minister of Health who, before confirming or disallowing the order, might direct an inquiry to ascertain the position.

An appellant, therefore, has no right to go to the court and say, on a question of fact, that his house is not in an insanitary condition. He is only entitled to say that there has been a *mistake of law*, or he may allege that there was *no evidence at all* on which the local authority or the Minister could have acted, and that, therefore, their decisions are bad in law. Once given that there is some evidence on which the local authority could make the order it is quite definitely not open to an applicant who considers himself aggrieved to make an application under the section on questions of fact. The present application was against a clearance order made by the South Shields Corporation, and confirmed with modifications by the Minister, and was made by an applicant who was the freeholder of two

properties and the leaseholder of a number of others in the area to which the order applied. Omitting details, the main grounds of the applicant's objections to the order were: (1) that the order as originally made by the local authority was not in the prescribed form because instead of the statutory twenty-eight days, the days specified for the vacation of most of the applicant's property were only seven, and (2) an essential part of the prescribed form of order was omitted altogether, namely, the "starred" note which indicates that an application to the High Court may be made with regard to the validity of the order under s. 11 of the Act.

With regard to the first point, the stipulation for vacation within seven days instead of the statutory twenty-eight, that matter was in fact put right by the Minister in confirming the order, and Mr. Justice SWIFT held that the original order, although incorrect in the vacation period stated, did apply to the houses concerned, and that it could be modified as it in fact was by the Minister. The second matter, the omission of the "starred" note, at first sight appears to be one of considerable substance. Such an omission, unexplained, would apparently invalidate the order, for it would be obviously inequitable to fail to inform an alleged aggrieved owner of his right of appeal. At first sight, too, the case of *Rayner* v. *Stepney Corporation* [1911] 2 Ch. 312, appears to be almost on all fours with the present case in this connexion. In *Rayner's Case* a local authority served a closing order on the owner of a dwelling-house. The order followed the prescribed statutory form, except that it omitted a "note" at the end of the form setting out s. 17, sub-s. (3), of the Housing, Town Planning, etc., Act, 1909, which gives an owner served with such an order a right of appeal within fourteen days after service. It was held that the note was a material part of the statutory form, and that its omission rendered the proceedings of the local authority invalid. The real and obvious reason for this decision is apparent in the judgment of Mr. Justice NEVILLE, where he says: "It seems only reasonable that the owner should be given some intimation of what his rights are under the Act," and, again, later, "the note is put in for the purpose of informing the owner that he has a right of appeal." It is in this respect that the present case differs from *Rayner's Case*, for in the present order, although the "starred" note as required by the prescribed form was admittedly omitted, the applicant did in fact have his attention drawn in perfectly clear terms to the right of appeal, the information being given to him in a separate notice which contained full details as to the provisions of the Act. The omission of the note, pointed out Mr. Justice SWIFT, at the most meant that one of the requirements of the Act had not been complied with, and it therefore became necessary to ascertain, in accordance with the terms of sub-s. (3) (ii) of s. 11 of the Act of 1930, whether the interests of the applicant had been "substantially prejudiced." His Lordship found that he could not conceive any way in which it could be suggested that the applicant's rights were in the slightest degree prejudiced. In the result the application was dismissed.

Perhaps one of the chief lessons to be learned from the present case is the desirability of drawing up future clearance orders in strict compliance with the prescribed form, and so avoiding any possibility of ambiguity or misconstruction and the probable consequent litigation. Mr. Justice SWIFT, indeed, expressed considerable surprise that seven instead of twenty-eight days should have been permitted to be inserted in the original order; he could not understand how such an obvious departure from the statutory requirement had crept in. Lastly, on the question of costs—a vitally important item to an unsuccessful applicant who, as already stated, is required at his own expense and without compensation to demolish his property—it is pleasing to observe that the judge, although in the present case giving both the Minister and the corporation their costs, expressed the hope that in future applications the possibility of avoiding double costs on the applicant would receive consideration.

Company Law and Practice.

CXXV.

"B" CONTRIBUTORIES.—II.

HAVING cleared the ground by my last week's survey of the liabilities of "B" contributories, the way is now open to an examination of the case which forms the text of my remarks on this subject. This case is *re City of London Insurance Company Limited*, and is reported in [1932] 1 Ch., at p. 226 *et seq.* It is, perhaps, unfortunate that the references throughout the report are to an Act which had no application to the winding up there under consideration—namely, the Companies Act, 1929—but, as the report is at least consistent in referring throughout to the 1929 Act, and as there is no real practical difference between the relevant provisions of that Act and of the Companies (Consolidation) Act, 1908, which does apply to the City of London Insurance Co., I will deal with the case, on the footing that the 1929 Act applies. I would, however, remind my readers that it is only to liquidations commenced on or after 1st November, 1929 (the date on which the greater part of the Companies Act, 1929, came into operation), that the Companies Act, 1929, applies; this appears from s. 383 of the 1929 Act, which says that the provisions of that Act with respect to winding up shall not apply to any company the winding up of which began before the commencement of the Companies Act, 1929, but that every such company shall be wound up in the same manner and with the same incidents as if the Companies Act, 1929, had not been passed, and, for the purposes of the winding up, the Act or Acts under which the winding up commenced is to be deemed to remain in full force.

So long as this is understood, we can examine the case in question without the unnecessary complication of referring to the sections of an Act which is, for most purposes, as dead as mutton. The facts in this case were as follows: the company had an issued capital of £500,000, divided into shares of £1 each, of which, however, only 1,601 were fully paid, the balance of 498,399 having only 6s. paid upon them. An order for the compulsory winding up of the company was made on the 3rd February, 1922, at which date 463,801 of the partly paid shares were registered in the name of City Equitable Associated Limited; this latter organisation was totally insolvent, and calls made upon it did not realise a dividend of more than a penny in the £. This left at least 13s. 11d. unpaid on all these shares, and as the debts of the City of London Insurance Co. were not paid, it became necessary to look to the "B" contributories for assistance. All these shares held by the City Equitable Associated at the date of the winding up had been transferred to it within a year of the commencement of the winding up, and, very conveniently from the arithmetical point of view, they had all been transferred on the same day, namely, the 18th July, 1921. As there were 2,170 transferors to the City Equitable Associated, it will be seen what a stupendous task would have confronted the liquidator from the point of view of the calculations necessary had the transfers been on different days, and they might have been on at least 313 different days, if one assumes that Sunday is a *dies non* for the registration of transfers.

One small point may conveniently be dealt with here quite separately from the main question: it appears that two calls had been made upon the "B" contributories, a first one of 1s. per share, and a second of 1s. 6d. That leaves about 11s. 5d. still unpaid upon the shares, and yet the order authorising the second call referred to it as a second and final call. Eve, J., indicated that, in his view, it was wrong to refer in the order to the second call as a final call, pointing out that some embarrassment might have been thereby caused to the liquidator, had it become necessary to require further contributions from those settled on the "B" list. That is, however, merely an incidental point which does not touch the main question here in issue, and we may resume our examination of the facts.

The two calls made upon the "B" contributories realised more than was anticipated, while the estimated value of the company's liabilities proved to be somewhat generous, and the result was that the proceeds of the calls were more than enough for their purpose. Let me pause there for a moment to say that, notwithstanding this surplus, which was in the neighbourhood of £10,000, there was not in any event sufficient to pay the creditors of the company in full. The reason for this is, as I explained last week, that the "B" contributories' liability is measured by, and limited to, the amount of the debts remaining unpaid which were incurred before the "B" contributory ceased to be a member, and also that these debts are entitled to share in the distribution of all the other assets of the company.

The position, then, was this: Debts incurred before 18th July, 1921, and remaining unpaid, £*X*; aggregate amount paid in respect of these debts (being the result of a dividend of *A* shillings in the £, produced by the general assets) £*Y*; aggregate amount received from the "B" contributories £*Z*. £*Z* = £*X* — £*Y* + £10,000. The liquidator, having this surplus, wished to retain it, and apply it as part of the general assets of the company for the benefit of the creditors, but EVE, J., held that it should be returned to the "B" contributories. Some complication arose by reason of the fact that some of the "B" contributories had paid the calls made on them in full, and some had not, but nothing turned on this, and it is sufficient to say, with regard to this, that his lordship held that there must be equality of contribution and equality of distribution; in other words, the calls would have to be paid so as to level up the position of all the "B" contributories.

It was argued on behalf of the liquidator that the contributions made by the "B" contributories became part of the general assets; and therefore, presumably, though the argument appears in the report to be somewhat elliptical, that they were general assets for all purposes, and could, and indeed must be, applied, when once received by the liquidator, in payment to the creditors, until the latter had received 20s. in the £. Further, it was said, the Act indicates no method or machinery by which money once received by the liquidator can be refunded to a contributory, unless and until all creditors are paid in full. This would appear to be at variance with the express terms of s. 211, which provides that the court shall adjust the rights of the contributories *inter se*, and distribute any surplus among the persons entitled thereto; and there seems to be no justification for limiting the operation of that section to cases where the creditors have been paid in full.

In any event the liability of the "B" contributory arises by statute, and s. 157, as interpreted in the cases of *Webb* v. *Whiffin*, L.R. 5 H.L. 711, and *Morris' Case*, 8 Ch. 800, to which I referred last week, lays down and limits the extent of that liability. Surely it is only a matter of common sense that, if, by some accident, contributions in excess of that liability are made, the persons making them must be entitled to a refund. As EVE, J., puts it in his judgment, at p. 230, "... any dealing with the excess otherwise than by returning it to the 'B' contributories would operate to impose on them an increase of liability for which there is no statutory justification. The fact that calls have been made cannot affect the statutory liability of the 'B' contributories." This decision will certainly have the effect that the greatest care will be taken by those making a call to see that it is of a right amount, because a return must be both difficult and expensive; but it is, after all, only right that this should be so, for there is no reason why a "B" contributory should be kept out of money which is properly his, even for a moment. It may be, as Wordsworth says, that High Heaven rejects the lore of nicely calculated less or more, but considerations which apply to the architectural achievement which he had in mind, when he used those words, can hardly apply with equal force to a matter capable of such delicate adjustment as the winding up of an insolvent company.

(*To be continued.*)

A Conveyancer's Diary.

Enquiries by a Purchaser before Contract.

I wonder how many conveyancers when acting for a purchaser make all the enquiries of the vendor's solicitors which they might, and, perhaps, ought to make, before the contract is signed? Of course, in the case of a sale by auction enquiries are generally impracticable. In a great majority of instances a purchaser does not consult his solicitor until he has bought the property, and even when he does, it is almost always at the last moment when it is too late except by heckling the auctioneer in the auction room, which is an unsatisfactory proceeding.

Where the sale is by private contract, however, it is different, and in such cases there are many enquiries which should be made before contract, but are, I believe, very frequently left to be made as requisitions. In fact, the common form requisitions with which we are all so familiar contain many enquiries which ought properly to be put to the vendor before, not after, contract.

Attention to this matter is the more important because of the growing practice of incorporating, by reference, "The General Conditions of Sale," or "The National Conditions of Sale," or the Conditions of a local Law Society in private contracts.

I will briefly refer to some of the matters which should be enquired into before contract.

(1) The vendor should be asked for particulars of the tenancies, with copies of the leases or agreements, or at least sufficient extracts from them, and also as to any claims which may be made in respect thereof.

This enquiry is, no doubt, generally made, in part at least.

(2) Whether there are any easements, quasi-easements, rights of way, etc., affecting the land.

This is a familiar requisition. Of course, the vendor is bound to disclose any latent easements, etc., of which he is aware, and a condition in general terms will not protect him from his liability to do so, but there may be some which are properly speaking, "patent," but have nevertheless escaped the notice of the purchaser, who ought to be told by the vendor what easements or other rights the latter knows of.

Probably the stereotyped reply may be received to the effect that the vendor is not aware of any except such as are apparent on an inspection of the property, but the purchaser need not be content with that—before contract.

(3) (*a*) Who are the local authorities responsible for keeping the Local Land Charges Register.

(*b*) Whether any town planning scheme or other charge has been registered in the Local Land Charges Register.

The purchaser will usually know who the local authorities are, and he can, and should, search the register before entering into the contract. If there should be any town planning scheme, and the purchaser does not find it out before contract, it seems that he is bound with notice of it (*Forsey and Hollebone's Contract* [1927] 2 Ch. 379). I do not see why that should not equally apply to any charge registered in the local registry. The case has been discussed at length in this column (74 SOL. J. 7, 21, 36 and 149), and I do not wish to revive the controversy to which the decision gave rise. It will be remembered that the decision rested upon the provisions of s. 198 of the L.P.A., 1925, which enacts that registration of any instrument or matter under the L.C.A., 1925, "shall be deemed to constitute actual notice of such instrument or matter and of the fact of such registration to all persons and for all purposes connected with the land affected as from the date of registration or other prescribed date and so long as the registration remains in force." *Forsey and Hollebone's Contract* was concerned with a town planning scheme, or rather with a resolution alleged to have the same effect as a scheme. Eve, J., held (and was, in this, upheld by the Court of Appeal) that there was no effective charge; and he also

held that, if there were an effective charge, the fact of registration was notice to the purchaser, who could therefore not resist specific performance of the contract on the ground of non-disclosure by the vendor. On the latter point the Court of Appeal expressed no opinion.

(4) Whether any land charges have been registered in the Land Charges Register at the Land Registry.

This is a most important enquiry if the decision in *Forsey and Hollebone's Contract* applies to such charges. The purchaser cannot, as in the case of local land charges, protect himself by searching as he will not know in what name or names to search. I must say that it is difficult to see why the decision should not be as much an authority with regard to instruments and matters registered at the Land Registry as in a local register. It is said that notice of the registration is not notice of the continuance of the charge, which may be so, but s. 198 enacts that registration is notice "so long as the registration remains in force," which, I take it, means until it is vacated by an order of the court, under L.C.A., s. 10 (8). The question has, however, been discussed before, and I only mention it here to show that the enquiry suggested under this head is a necessary one.

(5) Whether there is any tithe or tithe rent-charge, land tax or other outgoing payable.

(6) Whether the property is subject to any statutory charge.

(7) Whether the roads adjoining the property have been taken over by the local authority and all charges paid.

(8) What, if any, agreements exist with regard to the enjoyment of light and air through any of the windows in the buildings on the property.

This enquiry is commonly made in requisitions on title, but I think that it should be addressed to the vendor before contract.

No doubt the vendor is under an obligation to disclose any such agreements, but they are apt to be overlooked, and the question ought to be specifically put to him. If any such agreement is discovered after contract the purchaser may be able to resist specific performance (if he so desires), but will be put to some expense in doing so.

(9) A similar enquiry as to any agreements with reference to any wires or cables attached to or laid under or over the property.

(10) Which of the boundary walls or fences are party walls or fences, and as to such as are not, to whom they belong.

(11) Particulars of the fire insurance of all buildings.

(12) Whether any notice has been served by the local authority or the lessor or other person under any power, statutory or otherwise, affecting the property.

(13) An enquiry with regard to identity.

This is of some importance, having regard to the usual condition so often used or incorporated in private contracts, practically precluding any requisition on this subject.

It much depends upon the description contained in the draft contract submitted on behalf of the vendor, how this enquiry should be framed. It may be put in a general way: "Is there any doubt upon the face of the documents of the identity of the property contracted to be sold with that comprised in the muniments to be abstracted?" That, however, is not very satisfactory, and it will usually be possible, as it were, to pin the vendor down by asking specifically whether some particular description used in the draft contract is that employed in the conveyance to the vendor, or to some predecessor in title of the vendor. Thus: "The property is described as being part of the 'Blackacre estate.' Do the muniments disclose a title to an estate by that name and is it clear from the parcels and/or plans in or upon the muniments that the property contracted to be sold is or was part of that estate?"

I have in mind a case, in which I was engaged, where great expense would have been saved to both parties if that question had been put in that form before the contract was signed. As it was, a marginal note was made in the draft contract which was intended to raise the point but was not very clearly expressed, and the reply was rather ambiguous, so the parties became involved in litigation, which proved expensive to both of them.

The conveyancer must in every case judge for himself what enquiry under this head seems to be necessary. I suggest that in a very large number of cases some question should be asked.

I may add that I have been led to reflect on this subject by coming across a form of "Enquiries, arising on the draft contract for sale and purchase of property known as . . ." published by The Solicitors' Law Stationery Society, Limited. Until last week I had not known of this form, which was, I believe, settled by an eminent counsel, and seems to me to be very useful. And, looking back, I find that a no less eminent conveyancer settled a form of "Enquiries" for our contemporary "The Conveyancer" (vol. VII, p. 69)—but that was before 1926.

Landlord and Tenant Notebook.

Damages for Failure to Deliver Up.

The law has always taken a serious view of failure to deliver up, partly because of the danger that possession may lengthen into ownership. Apart from the right to possession, and the right to double damages or double rent under the statutory enactments of 1731 and 1737, damages can always be claimed as for breach of contract. The leading case on the subject is, undoubtedly, *Henderson* v. *Squire* (1869), L.R. 4, Q.B. 170, and the report is admirably concise. The case was one in which the landlord had been put to the expense of ejecting a sub-tenant, and it was held that the measure of damages was the value of the land for the time during which he had been kept out, plus the costs of the ejectment. To be accurate, the judgments use the word "rent" where I have spoken of "value." Normally, no doubt, the rent will be taken to be the value; but there may be cases, e.g., when a premium has been paid on the grant of the lease, in which the amount reserved will not be the criterion.

Principles governing the measure of damages can be stated in general terms only, but it may be useful to recall other cases in which their application to other sets of facts has been illustrated. The case when a sub-tenant refuses to go was, in fact, considered as long ago as 1793, when Lord Kenyon ruled, in *Harding* v. *Crethorn*, 1 Esp. 57, that the tenant would be liable for the value till possession was given. It is worth observing that the headnote says "rent," but in the actual report Lord Kenyon is not reported as having used that word; he was content to say "liable." The decision, however, actually turned on the question whether the plaintiff had not acquiesced in the grant of a new tenancy to the alleged trespassing sub-tenant.

Careful consideration was given to the question of remoteness in *Bramley* v. *Chesterton* (1857), 2 C.B. (N.S.) 592. The plaintiff had given a notice to quit, expiring at Christmas, 1855, and had agreed to let to a new tenant. The defendant disputed the validity of the notice. The plaintiff on the defendant holding over, sued him for possession and costs in the County Court, and obtained judgment. At the same time the intended new tenant sued the plaintiff in the High Court. The plaintiff ultimately settled the action, and now claimed the amount involved from the defendant. It was held that the claim was not too remote, for it was quite a usual thing for landlords to agree to let to someone else on the expiration of a notice. A tenant holding over under similar circumstances nowadays would be exposed to proceedings for ejectment at the suit of the new grantee, owing

to the abolition of the doctrine of *interesse termini* (L.P.A., s. 149 (*b*)).

Other problems have arisen when the plaintiff's interest, or the extent of his interest, has been in issue. The effect of a mortgage had to be considered in *Watson* v. *Lane* (1856), 11 Exch. 769. The landlord had mortgaged his interest, and some days after the term had expired the mortgagee gave notice to the tenant to pay "rent" to him, and then, exercising a power of sale, sold the freehold to the tenant. The landlord then claimed that the failure to deliver up had deprived him of £438 worth of fixtures, which had now become the property of the tenant. But the proposition was rejected for the simple reason that the fixtures in question had not belonged to the plaintiff. It may be that in similar circumstances nowadays when a mortgage no longer passes the legal estate, the reasoning would be slightly different. But applying the main principle relating to breach of contract, the answer would be substantially the same; no such loss would flow from the breach.

Levy v. *Lewis* (1861), 9 C.B. (N.S.) 872, turned rather on the question whether the plaintiff had any interest than on the amount of damages to be awarded. The plaintiff had originally held for a term of three years from the freeholder, and had sub-let to the defendant for the same period. When the term expired, the defendant negotiated with the third party for a direct lease, but no bargain resulted. The plaintiff was at the same time negotiating for a renewal of his agreement, and alleging that he and the freeholder had agreed, sued for half a year's rent; the defendant then paid the amount to the freeholder. On the plaintiff establishing, by what reads as somewhat slender evidence, that a new grant had been made to him, he was held entitled to succeed. The action was for use and occupation rather than for failure to deliver up, and illustrates the danger of not knowing one's landlord.

In modern times, the main principle has been applied to the case of a caretaker put in by the tenant refusing to leave; the tenant had to pay damages representing the landlord's loss, including the costs of the action against the caretaker: *Henderson* v. *Van Cooten* [1922] W.N. 340. It cannot, of course, be applied in the case of a sub-tenant who claims the protection of the Increase of Rent, etc., Act: *Reynolds* v. *Bannerman* [1922] 1 K.B. 719.

"Not to Permit or Suffer."

The scope of a covenant containing these words was examined in the "Notebook" for 19th December last, particular reference being made to the question whether the covenantor can be held responsible for not taking legal proceedings which might put a stop to what was complained of. The last case cited, *Atkin* v. *Rose* [1923] 1 Ch. 522, has now been followed in *Barton* v. *Reed* [1932] 1 Ch. 362, in which a mesne tenant was held to have broken a covenant not to suffer the premises to be used for business, by not proceeding against the sub-tenant whose lease contained similar terms. It may be worth noting that in the opinion of Luxmoore, J., the term "suffer" is wider than the term "permit."

Alderman Peter Bancroft Coward, solicitor, of Moorgate, Rotherham, late of Messrs. Oxley and Coward, five times Mayor of Rotherham, who died on 21st September, left estate of the gross value of £237,827, with net personalty £223,108. He left (*inter alia*): £1,000 to the Rotherham Hospital and Dispensary; £1,000 to the Rotherham and District Children's Convalescent Home, Filey, Yorks; £500 to the churchwardens of Weaverham, Cheshire, upon trust to pay the income to the vicar of the parish for the maintenance of the family tombs and stained-glass windows there, and, subject thereto, to apply the income for the benefit of poor old persons residing in the parish as they may see fit; £500 to his confidential clerk, Richard Hattersley; £500 to his "old and esteemed friend," Charlotte de Salome; £400 to his cashier, John Charles Totty; and £50 to each other clerk in his service or that of his firm for the ten years preceding his death.

Our County Court Letter.

INJURIES TO OUT-DOOR SPECTATORS.

In the recent case of *Johnson* v. *Jones* at Liverpool County Court, the claim was for damages for negligence during the Manx Grand Prix Motor Cycle Race. The plaintiff had stationed herself on the bank of a mountain road, near the thirty-third milestone, when the defendant's cycle hit the bank on the wrong side, so that, after turning several somersaults, it struck and injured the plaintiff. The defence was that the risks of the race were known to the plaintiff, who appreciated the danger, but voluntarily took up her position on the bank. His Honour Judge Proctor held that the speed was not evidence of negligence, as a race was in progress, but the defendant, being in a difficulty at the bend owing to a possible error of judgment, might have slowed down to an extent which would have avoided the accident. Judgment was therefore given for the plaintiff for £245 and costs. Compare the County Court Letter under the above title in our issue of the 17th May, 1930 (74 Sol. J. 315) and a Point in Practice entitled "Injuries to Spectator of Motor Cycle Racing," in our issue of the 3rd October, 1931 (75 Sol. J. 658).

THE RESPONSIBILITIES OF GARAGE PROPRIETORS.

In *Blackheath Automobiles Limited* v. *Whitwell*, recently heard at Greenwich County Court, the claim was for £9 2s. 6d. for petrol supplied to the chauffeur of a customer. The latter had gone abroad in July, 1931, having instructed the plaintiffs to continue supplying petrol to the chauffeur, who would drive the car as required by the friend whom the customer was leaving in charge of the house. The defendant's evidence was that (*a*) having been left in charge of the house and car, he had travelled about 860 miles in six weeks, and the petrol consumption would be about 40 gallons, costing about £2 10s.; (*b*) he had advanced the necessary money to the chauffeur, whom he had trusted to obtain the petrol. His Honour Judge Drucquer observed that one of two innocent persons had to suffer, as the chauffeur had fraudulently ordered large amounts of petrol, which he had either sold or used improperly. There was no ground for holding the defendant liable, and he was, therefore, entitled to judgment, with costs. See also a "County Court Letter" hereon, in our issue of the 12th March, 1932 (76 Sol. J. 180).

DOMINANT USER OF DWELLING-HOUSE.

The above subject was recently considered at Liverpool County Court in *Hignett and Sons* v. *Davies*, in which the claim was for possession of premises let as a dwelling-house in 1913. The plaintiffs' case was that the front room had been converted into a shop, and that the defendant now lived elsewhere, although permission to use the premises as a shop had been refused on account of a restriction in the lease. The defendant's case was that, soon after he went into occupation, the senior partner in the plaintiff firm had given him permission to sell greengroceries at the house, and that he (the defendant) still slept there two nights a week on an average. His Honour Judge Dowdall, K.C., observed that protection was only afforded to dwelling-houses, whereas the defendant was now living elsewhere, and practically used the premises as a shop only. Judgment was, therefore, given for possession in fourteen days, with costs. A case on the other side of the line, in which the tenant was held to be still protected by the Increase of Rent, etc., Act, 1920, s. 12 (2) (*ii*), was *Hyman* v. *Steward* [1925] 2 K.B. 702.

COUNTY COURT SITTINGS FOR APRIL, 1932.

In the County Court Calendar for April appearing in the issue of the 2nd April, certain Sittings on Circuit 21 (Birmingham) were omitted. The complete list of sittings should be as follows:—

Circuit 21—Warwickshire:

His Hon. Judge Dyer, K.C.

His Hon. Judge Ruegg, K.C. (Add.).

Birmingham, 4, 5, 6, 7, 8, 11, 12, 13, 14, 15, 18, 19, 20, 21, 22, 25, 26, 27, 28, 29.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Settled Land—Tenant for Life Liable by Express Provision to do Repairs.

Q. 2441. A testator by his Will (which was proved in 1867) devised certain freehold cottage property to the use of his trustees, their executors, administrators and assigns, for the term of ninety-nine years from his death if his granddaughter A should so long live, upon trust to let and manage the property and receive the rents and profits thereof, and by and out of such rents and profits to keep the property in repair and insured against loss by fire and the surplus of such rents and profits to pay to or permit the same to be received by A during her life and after the decease of A to the use of B. For many years A has been allowed by the trustees to collect the rents of the property, but has not kept the property in repair or insured it against fire. The trustees, who reside at a considerable distance from the property, have requested A to repair and insure the property, but A ignores their requirements and continues to collect the rents. The property is of small value, and A is not a person of means, and any application to the court is therefore undesirable on the ground of expense. What steps should thet rustees of the Will take to enforce the repair and insurance of the property ?

A. A is a person having the powers of a tenant for life (*Re Waleran S.E.* [1927] 1 Ch. 522), and is therefore a tenant for life within the definition clauses in S.L.A., 1925, and L.P.A., 1925. Consequently the legal estate passed from the trustees to A on 1st January, 1926, and the trustees would have been bound on request to execute a vesting deed. The trustees, having no estate, have no control over the property. It is considered that A could be compelled by appropriate action to which the trustees and one or more of the persons beneficially entitled in reversion were parties to perform the obligations specifically imposed by the will to repair and insure, and that a receiver might be appointed (*Re Fowler, F.* v. *Odell*, 16 Ch. D. 723 ; *Re Bradbrook, Lock* v. *Willis*, 56 L.T. 106 ; *Re Gjers, Cooper* v. *G.* [1899] 2 Ch. 54). It would appear to be a case which would, if the value of the property does not exceed £500, be entertained by the county court under its jurisdiction to enforce trusts.

Assessment of Shop for Income Tax.

Q. 2442. In 1920 D agreed in writing to let to R a lock-up shop for the term of fourteen years from the 25th December, 1920, at an annual rent of £200. R did not occupy the premises, but sub-let them. For the first few years from 1920 he received an annual rent of £200 or more, but then the letting value of the neighbourhood went down, and the property became vacant. Ultimately R sub-let the premises to H by an agreement in writing on the 1st March, 1929, for three years at £78 per annum, and this was the highest rent he then could obtain. The income tax authorities wish to assess the property at £200 per annum. D contends that although D is receiving £200 from R, because H the occupier, is only paying £78 per annum, and no higher rent can be obtained, the property should be assessed at £78 for the years 1929/30 onwards. For what amount should the property be assessed under the circumstances ?

A. Schedule A, No. 1, r. 1, provides that the annual value shall be the amount of rent by the year at which the premises are let, which is £200 as far as D is concerned. The above rule, however, must be read in conjunction with No. VII, r. 1, which lays down that the tax shall be charged on and paid by the occupier—subject to his right of deduction under No. VIII, r. 1. The shop therefore should be assessed on the basis of its value to H, viz., at £78.

Sporting Rights—Right of Licensee's Gamekeeper to Carry Gun.

Q. 2443. A is the owner of a farm. He has let the shooting rights to B for the season without any written agreement. B, in order to keep down vermin, instructed his gamekeeper to carry a gun upon the land for the purpose of shooting vermin. A objects to the gamekeeper carrying a gun on his land. B maintains on the authority of *Cope* v. *Sharpe* [1912] 1 K.B. 496; 56 Sol. J. 187, C.A., that in the preservation of his shooting rights he is authorised to employ a gamekeeper to shoot vermin. Which is correct ?

A. Sporting rights, being an incorporeal hereditament, can only be transferred by deed. Where not so transferred the grant amounts to a mere licence to shoot which is personal to the licensee ; and in our view the licensee would have no right to authorise another person to enter upon the land and shoot, whether it be game or vermin.

Assessment of Club.

Q. 2444. The rating assessment of a political club has been increased and the club is desirous of appealing against such increase. The club was built in 1887, and a bowling green was made in the grounds. An annual rent of £50 was agreed upon but has never been paid ; the owners of the premises, a building company, have not enforced the payment of the rent since the majority of the shareholders of the building company are members of the club, but the club undertakes all repairs to the premises and pays the rates and Schedule A income tax. Comparatively small profits are made from the bowling green, bar and billard room, and for the last two years the revenue account of the club has shown a balance of expenditure over income. There is no other building in the district with which the club can be compared. I shall be obliged if you can inform me on what basis a club should be assessed for rating purposes, and how far (if at all) the profits of the bar, etc., are matters which a valuation committee ought to take into account. References to authorities or to decided cases will be appreciated.

A. No basis has ever been laid down. The central valuation committee (after consultation with the panel of experts set up for the purpose of advising) say that the assessment committee are entitled to have regard (among other considerations) to the demand in the district for such premises, the suitability of the premises and such facilities for the supply of liquor as are afforded by the existence of bars and cellars. Some committees frankly (but we think quite wrongly) consider what the premises would be let for, if licensed for the sale of liquors and assess on the same basis. Others consider what the premises would let for, say as a private dwelling-house, and take no account of the amount of liquor. The excess of expenditure over income may be due to bad management, or to the fact that the annual subscriptions of members may be fixed at a sum less than could be properly expected from members of a club of the class (available in the district) for which the premises are suitable. It is regretted that no more definite advice can be given than

that the duty of the assessment committee is to consider what the premises would be let for as a club (not necessarily to the present club) and also whether the premises in their present state would let for another purpose, say as a private dwelling-house or to a person who would run it as a billiard saloon with bowling green. The club would not expect to have an assessment on a basis of less than the rent which such alternative hirer would give. The committee, in our opinion, are clearly not entitled to say: *if the premises were licensed* they would let for so much.

Income Tax on Mortgage Interest.

Q. 2445. A, not being liable for tax, has mortgage investments, the interest on which is paid on the 25th March and 29th September. A dies on the 24th June, appointing his wife B tenant for life with remainders over. B is not liable for tax. For estate duty purposes A's mortgage investments are included in the inland revenue affidavit with interest to date of death. Is this correct? When the interest is paid on the 29th September following A's death, and a tax certificate is given by the mortgagor, the executors proceed to make a claim on behalf of A's estate for repayment of income tax suffered by him up to the date of his death and include therein a proportion of the tax deducted from the mortgage interest up to the 24th June, namely the date of A's death. In due course B makes a repayment claim and recovers the tax from 24th June, the date of A's death, to the date of the claim. The inspector of taxes refuses to repay to A's estate the tax on mortgage interest from 25th March to 24th June, relying upon s. 39 of the Finance Act, 1927, and the Scotch case of *Commissioners of Inland Revenue* v. *Henderson's Executors*, Court of Sessions, 23rd June, 1931. If that case is right, and the inspector is right, it would appear that because A dies between two payment dates in respect of mortgage interest, the tax thereon is irrecoverable notwithstanding the fact that neither A nor B were liable for tax. We shall be glad to have your comments and to know if there is any flaw in the inspector's reasoning.

A. The query in the fourth paragraph of the question is answered in the affirmative, as interest on money lent is apportionable in respect of time at common law, as stated in the opening words of the preamble to the Apportionment Act, 1870. The case quoted (which is reported in 1931 Sc. L. T. 496) is right in the sense that it confirms the well-known rule that a shareholder has no right to a dividend until it is declared, and that therefore a dividend is not apportionable in respect of the period for which it is declared by the company. It does not follow, however, that the tax in the present case is irrecoverable, which would be an absurd result—as suggested in the penultimate paragraph of the question. The flaw in the inspector's reasoning is that he is seeking to apply a decision governing one species of income (viz. non-apportionable dividends) to an entirely different species, viz., interest on money lent, which has always been apportionable. The tax is therefore recoverable for the period from the 25th March to the 24th June, as the above case is not relevant to the present circumstances.

Secretary of Building Society as Director.

Q. 2446. Rules of a certain building society, which is incorporated under the Building Societies Act, 1874, provide that the business of the society shall be managed by not more than twelve directors, and give to the directors the power of appointing to or removing from office the secretary, who is to be the executive officer acting under the directions of the board. One of the directors having recently died, the others have appointed the secretary to fill the vacancy, he still retaining his office as secretary. Some members of the society consider that it is wrong in principle that the secretary should be made a member of the board to which he is subservient under the rules. Is the above appointment illegal and *ultra vires* the directors? If so, what is the best method for the members to adopt to get the appointment cancelled or declared abortive?

A. The dissentient members are justified in their objection, as the rules do not contemplate the duplication of offices. The seal, for example, may be fixed in the presence of the secretary and one or more directors, so that the secretary might contend that he could fix the seal himself, in his dual capacity. Difficulties might also arise as to whether there is a quorum of directors, if one of them is also secretary, especially if he were appointed to the finance or survey committees, which may consist of only two members. The appointment is, therefore, illegal and *ultra vires* the directors, and twenty investing members should requisition the convening of a special meeting to consider, and, if thought fit, to pass the following resolutions: (1) that the appointment of Mr. X as a director is contrary to the rules, and therefore void, (2) that the directors be required to appoint some other person to fill the vacancy in their number.

Lien for Garage Expenses.

Q. 2447. We are acting for the proprietors of a motor garage who are owed a small sum in respect of (*a*) repairs to car, (*b*) petrol and oil, and (*c*) garaging charges. The debtor is now in a lunatic asylum and the possibility of court proceedings is ruled out. It would appear that our clients had no right of lien on the car except for repairs and this right has presumably been lost as the car has been in the owner's possession on several occasions since the repairs were completed. Our clients are now in a difficult position. They apparently cannot sell the car and retain their debt out of the proceeds of sale. On the other hand, they do not want to have the car, which is in their possession, taking up garage space for which they will probably not be paid. We might mention that the car, which is not of great value, is the only asset the debtor possesses and there are several other small debts owing by him. We should be obliged if you would let us have any suggestions as to what our clients could do. We seem to remember that another of your correspondents raised a similar query a short time ago, which was answered on the "Points in Practice" page, but, if so, we cannot trace the reply.

A. The proprietors of the garage have a lien for the price of repairs only, and not for garaging charges, nor for goods sold, viz., the petrol and oil. The lien has not necessarily been lost however, by the intermittent resumption of possession by the debtor. The authority on these points is *Albemarle Supply Company Limited* v. *Hind and Company* [1928] 1 K.B. 307, but, on the question of waiver of lien, reference should also be made to *Hatton* v. *Car Maintenance Company Limited* [1915] 1 Ch. 621. The creditors could apply under the County Courts Acts, 1888, s. 67 (3), for the enforcement of their lien by a sale of the car, but they would then only be entitled to claim the cost of repairs, and nothing for the price of petrol and oil or for garaging charges. Their best course is, therefore, to sue the debtor for the whole amount due, and serve him with the summons by arrangement with the asylum authorities. If the defendant does not then apply for the appointment of a guardian *ad litem*, the plaintiffs must do so. See the "Annual County Court Practice," 1931, p. 364. Having in due course obtained judgment, the plaintiff can issue execution, and permit the high bailiff to seize the car for purposes of sale. The queries mentioned in the last paragraph of the question were answered on the "Points in Practice" pages under the following titles: "Repairs to Abandoned Lorry," in our issue of the 8th March, 1930 (74 Sol. J. 153), and "Lien for Garage Expenses," in our issue of the 26th September, 1931 (75 Sol. J. 643).

A UNIVERSAL APPEAL

To Lawyers: For a Postcard or a Guinea for a Model Form of Bequest to the Hospital for Epilepsy and Paralysis, Maida Vale, W.9.

Reviews.

The Juridical Review. Vol. XLIV, No. 1. March, 1932. W. Green & Son, Ltd., Edinburgh. 5s. net.

This, the first part of a new volume, has a varied and interesting list of contents. The place of honour is given to an article on "David Hume and the Advocates' Library" from the pen of Mr. W. K. Dickson, LL.D., who, from his long connexion with the library, has had special means at his disposal for writing authoritatively on all that relates to its history before it became, a few years ago, the National Library of Scotland. Not the least interesting item in its history is the fact that David Hume, the philosopher, was for some years its chief librarian, a post which in the pursuit of his literary and philosophical researches he found eminently useful, although it seems that his administration did not always meet with the approval of the curators at whose instigation several French volumes added by him were ordered to be excluded as "indecent books and unworthy of a place in a learned library." Mr. Dickson adds that the volumes thus excluded were afterwards placed on the shelves and apparently without ill-effects on the morals of the Faculty of Advocates. Of the other articles, attention may be drawn to that by Mr. W. Ivor Jennings on "Pacifism and Citizenship," in which he examines a group of American cases showing how the holding of pacifist views has proved an insuperable barrier to admission to citizenship of the United States. To the practitioner the section of the Review headed "Recent Leading Scots Cases" will prove valuable. An excellent number.

The Administration of Estates. By A. H. Cosway. 1932. Crown 8vo. pp. xvi and (with Index) 154. London: Sir Isaac Pitman & Sons, Limited. 5s. net.

This is a very useful treatise on the powers and duties of personal representatives, and the author, who has already published several works of a similar character, has endeavoured in this volume to collect together those parts of the new legislation which directly concern personal representatives. The result is a very convenient and lucid description of the new law attaching to intestacy and to the principal features of administration work arising thereout. The book deals not only with the general duties of a personal representative, but it also dips into the construction of wills and all the various matters that arise thereout. There are some very practical notes on death duties, and the index of statutes and of cases cited appear to cover all that is essential.

Crane's Motor Law Concordance. Being a working index to the Statutes and Regulations affecting the use of motor vehicles on the road. 1932. By A. C. Crane, joint author of "Fox-Andrews and Crane on the Road Traffic Act, 1930." Crown 4to. pp. 79. London, Liverpool and Glasgow: The Solicitors' Law Stationery Society, Limited. 9s. 6d. net.

The object of this publication is to place a useful working-tool in the hands of all concerned in the administration of road traffic law. It makes no pretensions to compete with text-books or digests, nor does it claim to be classified as a legal "authority." None the less, it is a valuable book for rapid reference to all concerned in this department of law, and indeed, a few days' experience of its use should suffice to convince any busy solicitor dealing with that subject of its value as a time-saver. The volume deals with (1) general motor vehicle law; (2) public service vehicle regulation and use; (3) petrol use and storage; (4) sundry incidental matters arising out of the foregoing. The compilation is set out in alphabetical order, and in columns opposite each title are shown the statutes and the regulations (a special column being reserved for public service vehicles), and—what is of particular value—a fourth column gives references to the various decisions which have already been given. We ourselves hope to keep this volume lying on our table and to add day by day and week by week further decisions as they appear. The book is one which carries its own recommendation, and we have no doubt that it will enjoy a very wide circulation.

The Income Tax Act, 1918, and Finance Acts, 1919-1931, so far as they relate to Income Tax, Super Tax and Sur Tax. 1931. Demy 4to. pp. (with Index) 634. London: His Majesty's Stationery Office. 15s. net.

This is the official text-book on income tax law in use in the Inland Revenue Department, the first edition of which was published in 1925. The new edition contains the Income Tax Act, 1918, and the income tax sections of the Finance Acts up to and including the Finance (No. 2) Act, 1931. Tables are included showing rates of tax from 1894-95 onwards, and also all Statutory Rules and Orders referring to income tax, super tax and sur tax. Reference is made easy by an extensive index, and by the fact that the volume is divided into appropriate sections by means of a thumb index. We thoroughly recommend this book as being invaluable to all those who deal with income tax law.

Books Received.

The Carriage of Goods by Sea Act, 1924. By A. J. Hodgson, M.A., LL.B., of The Inner Temple and the Northern Circuit, Barrister-at-Law. 1932. Crown 4to. pp. v and (with Index) 84. Liverpool: "The Journal of Commerce." 10s. 6d. net.

The Law Quarterly Review. Vol. XLVIII. No. 190. April, 1932. Edited by A. L. Goodhart, D.C.L., LL.D., Professor of Jurisprudence in the University of Oxford. London: Stevens & Sons, Limited. 6s. net. Annual subscription, 20s., post free.

Stone's Justices' Manual, 1932. Sixty-fourth Edition. Edited by F. B. Dingle, Solicitor, Clerk to the Justices, Licensing Justices, etc., for the City of Sheffield. Demy 8vo. pp. cclxxix and (with Index) 2234. London: Butterworth and Co. (Publishers) Limited; Shaw & Sons, Limited. 37s. 6d. net. Thin edition, 5s. net extra.

Oregon Law Review. Vol. XI, No. 2, February, 1932. Eugene, Oregon; University of Oregon.

Introduction to Real Property Law. By J. A. Watson, LL.D., B.Sc., of the Inner Temple, Barrister-at-Law. 1932. Royal 8vo. pp. xiv and (with Index) 274. London: Sweet & Maxwell, Ltd. 15s. net.

Thou Shalt Not Kill. Vol. I. No. 1. April, 1932. London: National Council for the Abolition of the Death Penalty. Issued quarterly. 2d. per copy.

Foreign Law Series, No. 2. Trade Combinations in U.S.A., France, Germany, Poland. 1932. Foreword by The Right Hon. Sir Leslie Scott, K.C. Demy 8vo. pp. 206. London: Sweet & Maxwell, Ltd. 9s. 6d. net.

A Guide to the Import Duties Act, 1932. By V. R. Aronson, M.A., B.C.L., of the Inner Temple, Barrister-at-Law. 1932. Demy 8vo. pp. vii and (with Index) 88. London: Stevens & Sons, Ltd. 5s. net.

Warburton's Leading Cases in the Criminal Law. Sixth Edition. 1932. By W. Blake Odgers, of the Middle Temple and the Western Circuit, Barrister-at-Law, and A. H. Armstrong, of the Inner Temple and the Western Circuit, Barrister-at-Law. Demy 8vo. pp. xxviii and (with Index) 476. London: Stevens & Sons, Ltd. 15s. net.

[All books acknowledged or reviewed can be obtained through The Solicitors' Law Stationery Society, Limited, London and Liverpool.]

Correspondence.

The Prevention of Corruption Act. Suppression of Names of Prosecutors.

Sir,—His Majesty's judges, approached by the Bribery and Secret Commissions Prevention League, Incorporated, have expressed their opinion that it is impossible to lay down any general rule as to the suppression of the names of prosecutors in cases under the Prevention of Corruption Act. The Lord Chief Justice thinks that each case must be dealt with on its merits upon an application to the judge at the trial.

There can be few subjects, if any, on which the judges more nearly attain unanimity than in their condemnation of bribery. Lord Hewart himself, for instance, has described bribery as "a malignant canker of the worst kind, closely related to the most cowardly of all crimes—blackmail"; and to go back a number of years (there has been no change in the interval) Lord Loreburn condemned the law officers fiat as "an ineffective bar against the hideous crime of blackmail." When Mr. Macquisten introduced his ill-advised Bill to amend the Prevention of Corruption Act he stated that "Bribes, in the main, in commerce are blackmail extorted from reluctant sellers. Why should the blackmailer be sheltered by closing the mouth of his victim?"

There is no doubt whatever that many persons are—foolishly—blackmailed into giving bribes, and having given them are at the mercy of the blackmailers in this category.

There have been comparatively few private prosecutions under the Prevention of Corruption Act, viz., 123 in twenty-five years, although the Act was designed to deal primarily with bribery in every-day life. The League knows well that one of the commonest causes for this is the reluctance of business men to appear in prosecutions for fear of consequences to their trade. If their names were suppressed, as in cases of the kindred crime of blackmail, there can be little doubt that there would be many more private prosecutions. Only the other day the League was prevented at the last moment from instituting proceedings against a well-known professional man, because those from whom bribes were alleged to have been demanded finally withheld their consent to any action being taken for fear that if it were known that they had been parties to the complaint their connexions with other members of the profession would be prejudiced. If their names had been suppressed in court and in the press they would have raised no objection. This conduct may be condemned, but it is comprehensible.

The object of this letter is to urge solicitors and counsel on the one hand to make a practice of asking the magistrates or the judges that prosecutors' names should be suppressed, and to urge magistrates and judges, on the other hand, to accede readily to such requests: because in this manner a general practice would ultimately be established, the League is convinced, to the common benefit of all classes in the community.

GEORGE H. LONGMAN.

Bribery and Secret Commissions Prevention League,
Incorporated,
22, Buckingham Gate, S.W.1.
12th April.

Principal Probate Registry.

PHOTOGRAPHIC COPY ENGROSSMENTS.

Sir,—I am directed by the Senoir Registrar to inform you that, where a will and one or more codicils are lodged in the Principal Probate Registry upon an application for a grant, and one of the testamentary documents, owing to unattested alterations or otherwise, requires that an engrossment copy be photographed instead of the original document, the engrossment copy made for this purpose shall include all the testamentary documents and not only that document which necessitated the copy. It is not the practice to annex to the grant a photographic copy which, in part, reproduces an original testamentary document and in part an engrossment copy.

It has been represented to the Senior Registrar that this point of procedure is not generally understood, and he therefore desires to bring it to the notice of practitioners.

Somerset House, H. H. H. COATES.
London, W.C.2.
8th April.

Northern Ireland (Miscellaneous Provisions) Act, 1932, Section 2.

Sir,—I am directed by the Senior Registrar to inform you that he has directed the following practice to be observed in the Principal and District Probate Registries in connexion with s. 2 of the Northern Ireland (Miscellaneous Provisions) Act, 1932:—

In cases in which the deceased person left property in Northern Ireland, and it is desired that the English grant shall be subsequently re-sealed in Northern Ireland, a notation of English domicil is necessary.

If the applicant's oath states that the deceased died domiciled in England and that there is property in Northern Ireland, the grant will, without additional fee, be indorsed by the Seat, before issue, with a notation of domicil. This property must not be included in the amount of the estate in Great Britain as sworn to in the oath. If the application for the notation is made, upon affidavit, after the issue of the grant, the usual fee of 12s. for such notation will be payable.

No grant will in future be forwarded by the Personal Application Department or by a District Registrar, to the Northern Ireland Court for the purpose of the re-sealing of the grant, unless a notation of English domicil has been made.

Somerset House, H. H. H. COATES.
London, W.C.2.
11th April.

Section 191 (2) (*g*) of the Companies Act, 1929.

Sir,—I should be much obliged if you would let me know if you have any authority on s. 191 (2) (*g*) of the Companies Act, 1929.

A voluntary liquidator has been taken ill and has been ordered abroad, and he wants to give a power of attorney to a partner or clerk to sign cheques on the account in which he is liquidator.

The bank at which the liquidator keeps his account say that they have been specifically advised that such request cannot be complied with—I presume on the principle that *delegatus non potest delegare*.

My point is whether sub-s. (*g*) of 191 (2) ought to be given effect, as it is obvious if a liquidator is too ill to do business, and has to go away, that business should not be at a standstill, and it is distinctly within the sub-section to appoint an agent to do business which the liquidator is unable to do himself.

It seems to me useless to have passed sub-s. (*g*) of 191 (2) if it cannot be craved in aid where it is necessary to do so.

You, of course, know that a liquidator in a member's voluntary winding up has power under s. 248 to exercise any power except under paras. (*d*), (*e*) and (*f*) of sub-s. (1) of s. 191.

Perhaps you will favour the profession with your opinion.

London, E.C.2. E. T. HARGRAVES.
4th April.

Mr. William Lyon, solicitor and notary public of Peebles, partner in the firm of Messrs. Thorburn and Lyon, solicitors, left personal estate in Great Britain and abroad, valued at £17,210.

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

Lord Langdale died on the 18th April, 1851, less than a fortnight after his resignation from the office of Master of the Rolls. His judicial title was more than honorary, for he was the "father of record reform," and obtained by his exertions an adequate repository for our national records. Few lawyers can have more frequently resisted judicial promotion. In 1831 he refused the Chief Judgeship of the newly created Court of Bankruptcy because he disapproved of it and considered it inefficient. In 1834 he declined a seat on the Bench of the Court of Exchequer because he doubted his own capacity to deal with common law matters. In the following year, however, he became Master of the Rolls and was raised to the peerage. Finally, in 1850 his state of health compelled him to decline an offer of the Chancellorship, though he consented to act as First Commissioner of the Great Seal and Speaker of the House of Lords. He adopted the legal profession comparatively late, having originally studied medicine. Indeed, while travelling on the Continent as physician to the Earl of Oxford, he narrowly escaped arrest on the renewal of the Napoleonic Wars in 1803. Medical practice, however, soon wearied him, but it was only after he had considered the attractions of a military career that he finally joined the Inner Temple in 1808. At the Bar and on the Bench he was extremely popular.

LEARNED SLANDERERS.

The libel action brought by the finder of the Glozel prehistoric remains against one of the curators of the Louvre ended recently with an award of one franc damages. The case is a curious parallel to our own *Rassam* v. *Budge* in 1893, in which the plaintiff, who had been employed to conduct certain excavations in Assyria, recovered £50 damages for slander against an official of the British Museum. The words complained of implied that Rassam had sent the Museum only worthless fragments, allowing his relations to act as overseers and appropriate all the valuable remains, while he himself stayed in Bagdad smuggling spirits into the town. Sir Henry Layard, who had been Ambassador at Constantinople, gave evidence for the plaintiff, and in cross-examination, Walton, Q.C., suggested that Rassam had acted for him—well, in the capacity of Congreve's Setter. Drawn up to his full imposing height, Sir Henry vented his indignation at the suggestion in a fine impromptu speech which would have annihilated most counsel. But when he had finished, Walton, quite unmoved, remarked quietly, "Now that you have had an opportunity of relieving your feelings, Sir Henry, we will proceed with the cross-examination, if you please." During this case, the court was littered with an amazing collection of ancient pottery and remains bearing cuneiform inscriptions.

DISCERNING SPIRITS.

In sitting in judgment on the spiritual world, Mr. Justice McCardie has fulfilled a function most uncommon even in the varied experiences of the King's Bench Division. Moreover, accustomed though he must be to crowded audiences, it cannot but have been a novelty to him to be assured that his court was attracting visitants from "the other side." In this connexion, I cannot resist relating the story of the American advocate who was defending a minister on a charge of murder. In the course of the trial, a fellow-minister who was also a spiritualist approached him in a state of great excitement with the startling announcement: "Mr. Mason Mr. Mason! I have a most important matter to communicate. The Archangel Gabriel came to my bedside this morning and told me that brother Avery was innocent!" "Let him be subpœnaed immediately," replied the advocate quietly.

Notes of Cases.

High Court—King's Bench Division.

Montague Stanley & Co. *v.* J. C. Solomon, Ltd.

Horridge, J. 29th February.

PRINCIPAL AND AGENT—STOCKBROKERS—HALF COMMISSION AGREEMENT—HALF LOSS—CONTRACT OF INDEMNITY.

The defendants in this case, J. C. Solomon, Ltd., stockbrokers, by the terms of a letter of the 7th April, 1930, agreed with the plaintiffs, Montague Stanley & Co., stockbrokers and members of the Stock Exchange, that: "In consideration of your paying to J. C. Solomon, Ltd., 50 per cent. of any commission received on business introduced by them as agents, it is hereby agreed that the company shall be liable to you for 50 per cent. of any loss sustained by you in connexion with such business." Following the introduction of a client by the defendants to the plaintiffs, the latter sustained a loss of £5,544, which was not paid. The client on the 30th July, 1931, executed an assignment for the benefit of certain of his creditors, and upon the execution thereof, the plaintiffs claimed £2,772, being 50 per cent. of the loss suffered by them in accordance with the agreement of the 7th April, 1930. The defendants, while admitting liability for half the loss in question, submitted that the contract being one of indemnity, it could not be known, until what would be paid under the assignment was ascertained, what the loss would be.

HORRIDGE, J., said that he was of the opinion that the letter of the 7th April, 1930, was a contract of indemnity and not, as the plaintiffs had contended, a guarantee in the nature of a *del credere* agency. There was no evidence before him of what, if anything, was forthcoming under the deed of assignment, and he had, therefore, to determine whether there had been a loss within the meaning of the letter of the 7th April, 1930. The plaintiffs had failed to show that they had suffered actual loss. Judgment for the defendants.

COUNSEL: *Hilbery*, K.C., and *W. N. Stable* for the plaintiffs; *D. N. Pritt*, K.C., and *H. C. Marks* for the defendants.

SOLICITORS: *Harris, Chetham & Cohen; Wild, Collins and Crosse.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Back (Inspector of Taxes) *v.* Whitlock.

Rowlatt, J. 9th March.

REVENUE—INCOME TAX—FROM POSSESSIONS ABROAD—RECIPIENT'S SUBSEQUENT RESIDENCE IN ENGLAND—DATE WHEN INCOME "FIRST AROSE"—FINANCE ACT, 1926, 16 & 17 Geo. 5, c. 22, s. 29 (1) (*b*) (ii).

Appeal by the Crown by case stated, from a decision of the General Commissioners of Income Tax for the Dacorum Division of Hertfordshire.

The respondent, Mark Kingsley Whitlock, appealed against an assessment to income tax under Case V of Sched. D, in respect of income arising from foreign possessions for the year ending the 5th April, 1929. The respondent, having resided in the Straits Settlements for many years, came to England to take up his permanent residence here on the 7th April, 1927. While living in the Straits Settlements the respondent received an income arising from stocks, shares and rents arising in the Straits Settlements, and that income continued after his arrival in England. The gross income arising from such stocks, shares and rents in the income tax year 1927-28 amounted to £5,261, and for the year 1928-29 to £2,988. The respondent was assessed to income tax for the year 1927-28 in the sum of £5,261, and for the year 1928-29 in the same sum. He contended: (*a*) That under s. 29 (1) (*b*) (ii) of the Finance Act, 1926, the income in question "first arose" within the meaning of that section as income arising from possessions out of the United Kingdom on the

7th April, 1927, when he first resided in England; (*b*) that the assessment for the income tax year 1928-29 should accordingly be in the sum of £2,988, which was his actual income for that year. The Crown submitted that the income first arose to him within the meaning of the section while he was resident in the Straits Settlements. The Commissioners decided, *inter alia*, that the respondent's income "first arose" within the meaning of s. 29 (1) (*b*) (ii) of the Finance Act, 1926, on the 7th April, 1927, and that the assessment for 1928-29 should accordingly have been made on the full amount of the income arising within that year, namely, £2,988. The Crown now appealed.

ROWLATT, J., said that on the authority of *Fry* v. *Burma Corporation* [1930] A.C., 321, there was only one course open to him. The question to be considered here was simply whether the income "first arose" within the year of assessment. Did the income first arise within the year of assessment? He did not see how he could draw a distinction between this case and *Fry* v. *Burma Corporation*, *supra*. In the present case he must regard the income as first arising when it first arose as income, that was to say, when the respondent first received it in the Straits Settlements, not when it first swam into the purview of the Income Tax Acts. The appeal would be allowed, without costs.

COUNSEL: *The Solicitor-General* (Sir Boyd Merriman, K.C.) and *R. Hills*, for the Crown; *Cyril King* for the respondent.

SOLICITORS: *Solicitor of Inland Revenue; Waller, Mager and Cobbett.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Seldon (Inspector of Taxes) *v.* Croom-Johnson.

Rowlatt, J. 16th March.

REVENUE—INCOME TAX—BARRISTER—APPOINTED KING'S COUNSEL—NOT A NEW PROFESSION—INCOME TAX ACT, 1918 (8 & 9 Geo. 5, c. 40), SCHEDULE D., CASES I, II, r. 1 (2).

This was an appeal by the Crown from a decision of the General Commissioners of Income Tax for the division of the Inner Temple.

The respondent, R. P. Croom-Johnson, K.C., appealed to the Commissioners against an assessment made on him for the year ending the 5th April, 1928, under Case II of Schedule D of the Income Tax Act, 1918, in respect of "income from profits of trade profession or vocation of barrister-at-law." The amount of the assessment had been computed according to the profits of the year preceding the year of assessment. The respondent appealed against the assessment on the ground that he had set up and begun a profession within the year of assessment, and that the computation of the profits thereof should be made as provided in r. 1 (2) of the Rules applicable to Cases I and II of Schedule D. At the beginning of the calendar year 1927 the respondent was practising as a barrister-at-law. On the 29th March, 1927, he was appointed one of His Majesty's Counsel. By consent of both parties, the appointment was treated as having taken place within the year of assessment, namely, on the 6th April, 1927. The respondent contended that the profession carried on by him as King's Counsel from the date of his appointment was in fact a different profession from that which he had carried on as a barrister-at-law before that date. The Inspector of Taxes contended that to be appointed a King's Counsel was to attain a dignity or rank within the profession of barrister-at-law, and not to begin a new profession. The Commissioners found that the respondent's contention was correct. The Crown now appealed.

ROWLATT, J., said that the question which he had to decide was whether the respondent had set up a new profession. It was not whether he had begun a new *business*. With regard to the step of becoming a King's Counsel, the problem was to be solved by regarding *de facto* the state of affairs which arose when a member of the Bar became a King's Counsel. The practice of the profession was that King's Counsel abstained from doing certain classes of work; but they were engaged, just as they had been as juniors, in the great work of advocacy. They were only restrained from being engaged in certain parts of it. Broadly speaking, they carried on the work of advocacy in a higher degree. There was no evidence on which the Commissioners could find as they did, and the appeal would be allowed.

COUNSEL: *The Attorney-General* (Sir Thomas Inskip, K.C.), with him *R. P. Hills*, for the Crown; *Latter*, K.C., and *L. C. Graham Dixon*, for the respondent.

SOLICITORS: *Solicitor of Inland Revenue; Taylor, Willcocks and Co.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

In re Bowman: South Shields (Thames-street) Clearance Order, 1931.

Swift, J. 6th April.

LOCAL GOVERNMENT—HOUSING—CLEARANCE AREA—ORDER—OPPOSITION—STATUTORY REQUIREMENTS NOT COMPLIED WITH—APPLICANT NOT PREJUDICED—HOUSING ACT, 1930 (20 & 21 Geo. 5, c. 39), ss. 1, 11.

This was an application—the first of its kind—by William Hood Bowman, under s. 11 of the Housing Act, 1930, against a clearance order made by the South Shields Corporation, and confirmed by the Minister of Health in pursuance of s. 1 of the Housing Act, 1930, which provided for the demolition of certain house property owned by the appellant in the Thames-street area, South Shields, to which the clearance order applied. The order was made by the South Shields Council on the 9th March, 1931, and notice of that order was given to the appellant on the 17th April. On the 8th May the order was submitted to the Minister of Health for confirmation, and a public inquiry was held by an official of the Minister on the 17th and 18th June. On the 6th October the order was confirmed with modifications by the Minister, but without excluding any house which appeared in the original order. On the 13th October an advertisement was put in a newspaper as required by s. 11 (2). The appellant's main grounds of objection were that (1) the order as made by the local authority was not in the prescribed form in several particulars, since, instead of the statutory twenty-eight days, the days specified for the vacation of most of the appellant's properties were only seven, and he submitted that the order did not apply to such properties; (2) an essential part of the prescribed form of the order was omitted altogether, namely, the "starred" note, which indicated that an application to the High Court might be made with regard to the validity of the order made under s. 11; (3) the order was not within the powers of the Act on the facts, because (*a*) inadmissible evidence or extraneous matter was admitted in respect of overcrowding; and (*b*) that properties of the appellant, which did not come under the words of s. 1 of the Act of 1930, or otherwise within the description of s. 1, were not excluded, and the section provided that they should be.

SWIFT, J., said that under s. 11 a person feeling himself aggrieved might apply to that court on one of two grounds, or on both, but on those grounds only. They were: (1) that the order was not within the powers of the Act, or (2) that any requirement of the Act had not been complied with. He was not in his (his lordship's) view entitled to come there and say that the local authority had made a mistake in fact in making the order. Two matters were alleged by the appellant: (1) that in the order as originally drafted and exposed to view in the offices of the council there appeared seven days instead of twenty-eight as the period for vacating the premises. In truth there was no power to order vacation within seven days, for the schedule said "not less than twenty-eight days." But when the order came before the Minister for confirmation that was corrected and twenty-eight days was substituted. That

was clearly a "modification" of the order. Was the order nevertheless bad? He (his lordship) thought that the order, though it incorrectly stated the time, was an order applying to those houses. It might be that in that form it could not have been enforced, but he thought it applied and could be modified (*Rex* v. *Minister of Health; ex parte Yaffe*, 75 SOL. J. 232; [1931] A.C. 494). The second objection which was said to be a non-compliance with the Act was the omission of the "starred" note from the prescribed form. Clearly the omission of the note did not entitle anyone to say that the order was "not within the powers of the Act." At most one of the requirements of the Act had not been complied with, and it therefore became necessary to ask: Had the interests of the applicant been substantially prejudiced? He (his lordship) could not conceive in this case any way in which it could be suggested that the applicant's rights were in the slightest degree prejudiced, and he found as a fact that he had not been prejudiced. Application dismissed with costs. "In the present case," added his lordship, "both the Minister and the corporation must have their costs, but I hope that in future the possibility of avoiding double costs, which is a hardship to an applicant, will receive consideration."

COUNSEL: *Montgomery*, K.C., and *J. H. Bowman*, for the appellant; *The Solicitor-General* (*Sir Boyd Merriman*, K.C.), and *W. Bowstead*, for the Minister of Health; *Scholefield*, K.C., and *W. E. P. Done*, for the South Shields Corporation.

SOLICITORS: *Haslam & Sanders*, for *Bowman & Brown*, South Shields; *The Solicitor to the Ministry of Health*; *Speechly, Mumford & Craig*, for *J. Moore Hayton*, Town Clerk, South Shields.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

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Obituary.

Mr. J. M. HAYTON.

Mr. John Moore Hayton, B.A., Town Clerk of South Shields for forty years, died in a London nursing home, on Friday, the 8th April, at the age of seventy-three. Born at Wigton, Cumberland, Mr. Hayton was educated at Cheltenham College and Trinity College, Dublin, and was admitted a solicitor in 1882. After holding the position of Deputy Town Clerk of Birkenhead for some time, he was appointed Town Clerk of South Shields in 1892. He was one of the founders of the South Shields Golf Club thirty-seven years ago, and in 1930 he was elected president.

Mr. T. E. FORSYTH.

Mr. T. E. Forsyth, solicitor, of Birmingham, died recently at his home at Handsworth, at the age of seventy-three. Mr. Forsyth, who was admitted a solicitor in 1882, was a member of the firm of Messrs. Forsyth, Bettinson & Co., solicitors, of Cannon-street, Birmingham, and was one of the oldest solicitors in Birmingham. He was formerly chairman of the old Handsworth Urban District Council.

Societies.

Lincoln's Inn.

Tuesday, 12th April, being the Grand Day of Easter Term at Lincoln's Inn, the Treasurer, Lord Blanesburgh, and the Masters of the Bench, entertained at dinner the following guests: The French Ambassador, the Belgian Ambassador, the Lord Chancellor, the Marquess of Bath, the Earl of Midleton, Lord Leconfield, Sir Austen Chamberlain, M.P., Sir Dinshah Fardunji Mulla, the Attorney-General (Sir Thomas Inskip, K.C., M.P.), Mr. Justice du Parcq, the Treasurer of Gray's Inn (Vice-Chancellor Sir Courthope Wilson), The Hon. John Greig Latham, K.C., Field-Marshal Sir William Robertson, Colonel Sir Robert Williams, Admiral of the Fleet Sir Charles Madden, Sir Harry Goschen, Sir Gomer Berry, Colonel Sir John Chancellor, the President of the Royal Academy (Sir William Llewellyn), Sir Hugh Allen, Brigadier-General Sir George Cockerill, the Solicitor-General (Sir Boyd Merriman, K.C., M.P.), the Vice-Chancellor of Oxford University, Mr. Edward Henry Pelham, the Treasurer of the Middle Temple (Mr. Leslie De Gruyther, K.C.), and the President of The Law Society (Mr. P. H. Martineau).

The Benchers present on the occasion were: Sir Alfred Hopkinson, K.C., Mr. Justice Eve, Lord Justice Lawrence, Lord Danesfort, K.C., Mr. Jenkins, K.C., Sir Thomas Hughes, K.C., Lord Justice Romer, Lord Alness, Sir Felix Cassel, K.C., Mr. Lewis Thomas, K.C., Lord Russell of Killowen, Mr. Justice Clauson, Mr. Justice Macnaghten, Mr. Errington, Mr. Theobald Mathew, Sir Arthur Colefax, K.C., Sir Arthur Underhill, Mr. Justice Maugham, Lord Tomlin, Mr. Vaughan Williams, K.C., Sir Herbert Cunliffe, K.C., Mr. Cyril Atkinson, K.C., M.P., Sir Malcolm McIlwraith, K.C., Sir George Lowndes, Judge Owen Thompson, K.C., Mr. Galbraith, K.C., M.P., Mr. Adams, Judge Kennedy, K.C., Mr. Manning, K.C., Sir William Holdsworth, K.C., Mr. Preston, K.C., Sir Gerald Hurst, K.C., M.P., Sir Percival Clarke, Mr. Jeeves, K.C., His Honour Hugh Sturges, K.C., Mr. Latter, K.C., Mr. Topham, K.C., Mr. Stafford Crossman, Mr. Wilfrid Hunt, Mr. Eastham, K.C., Mr. Stamp, Mr. Ellis, Mr. Gavin Simonds, K.C., Mr. Vaisey, K.C., Mr. Hodge, Mr. Greenland, Sir Chartres Biron, Mr. Morton, M.C., K.C., and the Under Treasurer (Mr. R. P. P. Rowe).

The United Law Society.

A meeting of the above Society was held on Monday evening, 11th April, in the Middle Temple Common Room. Mr. F. H. Butcher was in the chair.

Mr. R. E. Ball proposed: "That in the opinion of this House no person should be deprived of his right of action by reason of the death of the defendant either before or after action brought."

Mr. S. A. Redfern opposed and there also spoke Messrs. G. B. Burke, G. E. Habershon, T. R. Owens, F. W. Yates, H. S. Wood-Smith and H. Wentworth-Pritchard.

The opener having replied, the motion was put to the House and was lost by one vote.

General Council of the Bar.

Sir Walter Greaves-Lord, K.C., M.P., has been appointed Vice-Chairman of the General Council of the Bar.

Sir Walter was called to the Bar in 1900 by Gray's Inn, and joined the Northern Circuit. He took silk in 1919, was elected to the Council in 1922, and is a Bencher of Gray's Inn. He has been Member of Parliament for the Norwood Division of Lambeth since 1922 and is Recorder of Manchester.

University of London King's College Faculty of Laws Society.

The King's College (London) Faculty of Laws Society proposes to hold an informal tea on Wednesday, 25th May, for Old King's students, who have either read in the Laws Faculty or made law their profession. All old students whose whereabouts have been traced have been communicated with personally, but any not so notified are requested to apply to Mr. Hedley J. Morrish, president, The Faculty of Laws Society, The Union Society, King's College, W.C.2.

Parliamentary News.

Progress of Bills.

House of Lords.

Army and Air Force (Annual) Bill.
Read First Time. [12th April.
Bury Corporation Bill.
Read First Time. [12th April.
Edinburgh Corporation Order Bill.
Read Third Time. [12th April.
Edinburgh Corporation (Sheriff Courthouse, etc.) Order Confirmation Bill.
Read First Time. [12th April.
Law of Property (Entailed Interests) Bill.
Read First Time. [12th April.
North-Eastern Electric Supply Bill.
Read First Time. [12th April.
Road Traffic Amendment Bill.
Read First Time. [12th April.
Solicitors Bill.
Read Second Time. [13th April.
South Staffordshire Water Bill.
Read First Time. [12th April.
Transitional Payments Prolongation (Unemployed Persons) Bill.
Read Second Time. [13th April.
Wheat Bill.
Read First Time. [12th April.
Yorks Waterworks Bill.
Read First Time. [12th April.

House of Commons.

Army and Air Force (Annual) Bill.
Read Third Time. [11th April.
Bury Corporation Bill.
Read Third Time. [8th April.
Cambridge Corporation Bill.
Reported, with Amendments. [13th April.
Chancel Repair Bill.
Read Third Time. [12th April.
Edinburgh Corporation Order Confirmation Bill.
Read First Time. [12th April.
Grey Seals Protection Bill.
Read Third Time. [12th April.
London County Council (General Powers) Bill.
Reported, with Amendments. [13th April.
London County Council (Money) Bill.
Read First Time. [13th April.
London Local Authorities (Superannuation) Temporary Provisions Bill.
Read Second Time. [11th April.
Ministry of Health Provisional Order (Northampton) Bill.
Reported, without Amendment. [13th April.
Ministry of Health Provisional Orders (Derby and Stalybridge, Hyde, Mossley and Dukinfield Tramways and Electricity Board) Bill.
Read First Time. [8th April.
Ministry of Health Provisional Orders (Lindsey and Lincoln Joint Smallpox Hospital District and Wandle Valley Joint Sewerage District) Bill.
Read First Time. [8th April.
Scarborough Gas Bill.
Reported, with Amendments. [13th April.
Sunday Performances (Regulation) Bill.
Read Second Time. [13th April.
Transitional Payments Prolongation (Unemployed Persons) Bill.
Read Third Time. [12th April.
Universities (Scotland) Bill.
Read Second Time. [8th April.
Walthamstow Corporation Bill.
Read Second Time. [11th April.
Wheat Bill.
Read Third Time. [7th April.
York Waterworks Bill.
Read Third Time. [11th April.

Questions to Ministers.

COUNTY COURTS.

Mr. CHALMERS asked the Attorney-General whether he will recommend that steps be taken to ensure that county court judges should draw up an approximate time-table for the list of cases each day, in order to avoid delay caused through litigants, counsel, solicitors, and witnesses having to be present during the hearing of other cases?

THE SOLICITOR-GENERAL (Sir Boyd Merriman): I do not consider the suggestion to be a practicable one. The hon. Member will be aware how often estimates of the probable length of a case are proved to be inaccurate; but however inaccurate the forecast may have been the litigant whose case is before the court is entitled to have it fully presented. To keep to any time-table would therefore be impossible. Much, however, can be done by judges and registrars, if solicitors co-operate by giving timely notice of the settlement of cases and of the approximate length of those to be tried; and I am satisfied that, in most courts, all that is practicable in this direction is being done. [11th April.

Rules and Orders.

THE COUNTY COURT DISTRICTS (WIGTON AND SILLOTH) ORDER, 1932. DATED MARCH 23, 1932.

I, John Viscount Sankey, Lord High Chancellor of Great Britain, by virtue of section 4 of the County Courts Act, 1888,(*) as amended by section 9 of the County Courts Act, 1924,(†) and of all other powers enabling me in this behalf, Do hereby order as follows:—

1. The County Court of Cumberland held at Wigton and Silloth shall cease to be held at Silloth and shall be held at Wigton by the name of the County Court of Cumberland held at Wigton.

2. This Order may be cited as the County Court Districts (Wigton and Silloth) Order, 1932, and shall come into operation on the 1st day of May, 1932, and the County Courts (Districts) Order in Council, 1899,(‡) as amended, shall have effect as further amended by this Order.

Dated the 23rd day of March, 1932.

Sankey, C.

* 51–2 V. c. 43. † 14–5 G. 5, c. 17.
‡ S.R. & O. 1899, No. 178, printed as amended to 1903, S.R. & O. Rev. 1904, III, County Court, E., p. 1.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to appoint Sir ROBERT ALDERSON WRIGHT, one of the Justices of His Majesty's High Court of Justice, to be a Lord of Appeal in Ordinary, and to grant to him the dignity of a Baron for life by the style and title of Baron Wright of Durley in the County of Wilts.

The King has approved the appointment of The Hon. GEOFFREY LAWRENCE, K.C., D.S.O., as one of the Justices of the High Court of Justice (King's Bench Division).

The Lord Chancellor has appointed Master DOUGLAS STUART GIBBON, M.C., who has been a Master of the Supreme Court since 1921, to be Chief Taxing Master of the Supreme Court, in the place of the late Master Hughes-Onslow, C.B.E.

The Lord Chancellor has appointed Mr. B. H. RICHARDSON to be the Registrar of the County Court of Cornwall, held at Launceston.

The Lord Chancellor has appointed Mr. E. S. DOBELL to be the Registrar of the County Courts of Devonshire, held at Plymouth and Tavistock, and District Registrar in the District Registry of the High Court of Justice in Plymouth.

Sir WALTER GREAVES-LORD, K.C., M.P., has been appointed Vice-Chairman of the General Council of the Bar.

Wills and Bequests.

Mr. Llewellyn Edward Buncher, barrister-at-law, of Surbiton, left £1,617, with net personalty £1,553.

Mr. Robert Montagu Brown, solicitor, of Edale, Derbyshire, left £35,777, with net personalty £33,263.

Mr. George Hamilton Lyster, solicitor, of Dublin, left personal estate in England and the Irish Free State valued at £10,446.

Mr. Gilbert Rowland Alston, barrister-at-law, of New-square, Lincoln's Inn, and of Cheyne-court, S.W., left £32,736, with net personalty £28,403.

Mr. Edward William Chilcott, solicitor, of Whitchurch, Devon, left £13,973, with net personalty £9,686.

Mr. Maurice Edward Ford, barrister-at-Law, of Sutton, Surrey, left £1,757, with net personalty £722.

Mr. George Spiers, solicitor, of St. Annes-on-the-Sea, left £3,582, with net personalty £2,064.

Mr. John Baird Stirling, solicitor, of Johnstone, Renfrew, left personal estate valued at £9,330.

Mr. Joseph Burroughs, retired solicitor's clerk, of Hull, left £5,462, with net personalty £5,424.

Mr. Andrew Mitchell Ferguson, solicitor, of Alyth, Perthshire, left personal estate valued at £29,831.

Miss Lavinia Square, formerly a solicitor, of Paignton, left £5,214, with net personalty £5,107.

Mr. Alick James Tassell, barrister-at-law, late Metropolitan Police Magistrate, of Oakwood-court, W., left £3,500, with net personalty £3,160.

Mr. John Foster Vesey-FitzGerald, Recorder of Tenterden, of Elizabeth-street, S.W.1, left £38,755, with net personalty £36,635.

Mr. George Whittington, solicitor, of Roundhay, Leeds, left £19,632, with net personalty £11,889.

Mr. William Wood, solicitor, of Edinburgh, left personal estate valued at £8,907.

Mr. Charles Richard Hardman, solicitor, of Blackpool, left £12,253, with net personalty £12,009.

Mr. David Norman McNaughton, barrister-at-law, of Grenville-place, S.W., left £16,358, with net personalty £4,130.

Mr. Harry Oswald Marshall, solicitor, of Bromborough, Cheshire, left £18,735, with net personalty £18,671.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE.	MR. JUSTICE MAUGHAM.
			Witness. Part II.	Witness. Part I.
M'nd'y Apl. 18	Mr. Jones	Mr. More	Mr.*Jones	Mr.*Hicks Beach
Tuesday .. 19	Ritchie	Hicks Beach	Hicks Beach	*Blaker
Wednesday 20	Blaker	Andrews	*Blaker	*Jones
Thursday . 21	More	Jones	Jones	*Hicks Beach
Friday 22	Hicks Beach	Ritchie	*Hicks Beach	Blaker
Saturday .. 23	Andrews	Blaker	Blaker	Jones

	GROUP I. MR. JUSTICE BENNETT.		GROUP II. MR. JUSTICE LUXMOORE.	MR. JUSTICE FARWELL.
	Non-Witness.	Witness. Part I.	Non-Witness.	Witness Part II.
M'nd'y Apl. 18	Mr. Blaker	Mr.*Ritchie	Mr. Andrews	Mr. More
Tuesday .. 19	Jones	*Andrews	More	*Ritchie
Wednesday 20	Hicks Beach	*More	Ritchie	Andrews
Thursday . 21	Blaker	Ritchie	Andrews	*More
Friday 22	Jones	*Andrews	More	Ritchie
Saturday .. 23	Hicks Beach	More	Ritchie	Andrews

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality. 'Phone: Temple Bar 1181-2.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (17th March, 1932) 3½%. Next London Stock Exchange Settlement Thursday, 21st April, 1932.

	Middle Price 13 April 1932.	Flat Interest Yield. £ s. d.	Approximate Yield with redemption £ s. d.
English Government Securities.			
Consols 4% 1957 or after	94¼	4 4 10	—
Consols 2½%	60½	4 2 8	—
War Loan 5% 1929-47	103	4 17 1	—
War Loan 4½% 1925-45	102	4 8 3	4 6 1
Funding 4% Loan 1960-90	96¼xd	4 3 1	4 3 3
Victory 4% Loan (Available for Estate Duty at par) Average life 31 years	98	4 1 8	4 2 3
Conversion 5% Loan 1944-64	105¾xd	4 14 7	4 13 1
Conversion 4½% Loan 1940-44	102⅜	4 7 7	4 4 0
Conversion 3½% Loan 1961	84½	4 2 10	—
Local Loans 3% Stock 1912 or after	70	4 5 8	—
Bank Stock	274	4 7 6	—
India 4½% 1950-55	91	4 18 11	—
India 3½%	65½	5 6 10	—
India 3%	56½	5 6 2	—
Sudan 4½% 1939-73	99⅛	4 10 5	4 10 6
Sudan 4% 1974	92⅛	4 6 6	4 7 10
Transvaal Government 3% 1923-53 (Guaranteed by British Government.)	86xd	3 9 9	4 0 2
Colonial Securities.			
Canada 3% 1938	93	3 4 6	4 5 1
Cape of Good Hope 4% 1916-36	96	4 3 4	4 10 10
Cape of Good Hope 3½% 1929-49	82½	4 4 10	5 0 3
Ceylon 5% 1960-70	105	4 15 3	4 14 4
Commonwealth of Australia 5% 1945-75	89½	5 11 9	5 13 0
Gold Coast 4½% 1956	99	4 10 11	4 11 5
Jamaica 4½% 1941-71	99	4 10 11	4 11 2
Natal 4% 1937	97	4 2 6	4 13 9
New South Wales 4½% 1935-45	73	6 3 6	7 14 10
New South Wales 5% 1945-65	74½	6 14 2	6 19 10
New Zealand 4½% 1945	89½	5 0 7	5 13 7
New Zealand 5% 1946	99	5 1 0	5 2 0
Nigeria 5% 1950-60	105	4 15 3	4 13 7
Queensland 5% 1940-60	83½	5 19 9	6 5 5
South Africa 5% 1945-75	100¼	4 19 6	4 19 5
South Australia 5% 1945-75	87½	5 14 3	5 15 10
Tasmania 5% 1945-75	89½	5 11 9	5 13 0
Victoria 5% 1945-75	85½	5 17 0	5 18 9
West Australia 5% 1945-75	88½	5 13 0	5 14 6
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	68	4 8 2	—
Birmingham 5% 1946-56	105	4 15 3	4 13 1
Cardiff 5% 1945-65	103	4 17 1	4 16 5
Croydon 3% 1940-60	75	4 0 9	4 12 9
Hastings 5% 1947-67	103	4 17 1	4 16 4
Hull 3½% 1925-55	84	4 3 4	4 13 0
Liverpool 3½% Redeemable by agreement with holders or by purchase	80	4 7 6	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	58	4 6 2	—
London City 3% Consolidated Stock after 1920 at option of Corporation	69	4 6 11	—
Metropolitan Water Board 3% "A" 1963-2003	70½	4 5 1	—
Do. do. 3% "B" 1934-2003	72	4 3 4	—
Middlesex C.C. 3½% 1927-47	89	3 18 8	4 10 9
Newcastle 3½% Irredeemable	76	4 12 2	—
Nottingham 3% Irredeemable	67xd	4 9 6	—
Stockton 5% 1946-66	103	4 17 1	4 16 5
Wolverhampton 5% 1946-56	103	4 17 1	4 15 7
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	84½	4 14 9	—
Gt. Western Railway 5% Rent Charge	100	5 0 0	—
Gt. Western Rly. 5% Preference	75½	6 12 6	—
L. Mid. & Scot. Rly. 4% Debenture	79½	5 0 7	—
L. Mid. & Scot. Rly. 4% Guaranteed	68½	5 16 9	—
L. Mid. & Scot. Rly. 4% Preference	42¼	9 8 3	—
Southern Railway 4% Debenture	80½	4 19 4	—
Southern Railway 5% Guaranteed	94½	5 5 10	—
Southern Railway 5% Preference	60½	8 5 4	—
*L. & N.E. Rly. 4% Debenture	73½	5 8 9	—
*L. & N.E. Rly. 4% 1st Guaranteed	62	6 9 0	—
*L. & N.E. Rly. 4% 1st Preference	36¼	10 19 1	—

*The Prior Charge Stocks of the L. & N.E. Ry. are no longer available for Trustees under the heading of either Strict Trustee or Chancery Stocks as no dividend has been paid on that Company's Ordinary Stocks for the past year.

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Preliminary Notice of Sale, at MART, by

WARMANS

On THURSDAY, APRIL 28th, 1932.
INVESTMENTS.
By Order of the Executors.
No. 88, LIVERPOOL-ROAD, ISLINGTON.—Freehold.
No. 10, ROCLIFFE-STREET, ISLINGTON.—Short Leasehold.
No. 91, HIGH-ST., etc., HOMERTON.—Leasehold.

FOR OCCUPATION OR INVESTMENT.
By Order of Mortgagees.
No. 67, LECONFIELD-RD., HIGHBURY.—Freehold.
No. 89, LECONFIELD-RD., HIGHBURY.—Freehold.

FOR INVESTMENT.
Nos. 15, 17 and 19, BLENHEIM-ROAD, HOLLOWAY.—Leasehold.

WITH POSSESSION.
91, CROUCH-HILL, N.8.—Leasehold Residence.
62, ASHBROOK-ROAD, N.19.—Leasehold Shop Premises.
"NEWMARSH," HIGHGATE.—Sold Prior to Auction.

On MAY 26th, at MART.
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56 and 57, FORE STREET, E.C.,
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